

Annual Budget of Kareeberg Municipality

**2012/13 to 2014/15
MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS**

VISION

A SUSTAINABLE, AFFORDABLE and DEVELOPMENTAL QUALITY SERVICE for ALL

MISSION

WE WILL ACHIEVE OUR VISION BY ENSURING THAT WE:

- Provide a continuous and constant service
- Provide a better level of service for our basket of services
- Provide value for money that will be maintained by the municipality
- Improve existing infrastructure and create new opportunities for all



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Abbreviations and Acronyms

| | |
|--------|--|
| ASGISA | Accelerated and Shared Growth Initiative |
| CFO | Chief Financial Officer |
| CPI | Consumer Price Index |
| CRRF | Capital Replacement Reserve Fund |
| DBSA | Development Bank of South Africa |
| DoRA | Division of Revenue Act |
| DWA | Department of Water Affairs |
| EE | Employment Equity |
| FBS | Free basic services |
| GAMAP | Generally Accepted Municipal Accounting Practice |
| GRAP | General Recognised Accounting Practice |
| HR | Human Resources |
| IDP | Integrated Development Strategy |
| IT | Information Technology |
| kℓ | kilolitre |
| km | kilometre |
| KPA | Key Performance Area |
| KPI | Key Performance Indicator |
| kWh | kilowatt |
| ℓ | litre |
| LED | Local Economic Development |
| MBRR | Municipal Budget and Reporting Regulation |
| MFMA | Municipal Financial Management Act programme |
| MIG | Municipal Infrastructure Grant |
| MM | Municipal Manager |
| MPRA | Municipal Properties Rates Act |
| MSA | Municipal Systems Act |
| MTEF | Medium-term Expenditure Framework |
| MTREF | Medium-term Revenue and Expenditure Framework |
| NERSA | National Electricity Regulator South Africa |
| NGO | Non-Governmental organisations |
| NKPIs | National Key Performance Indicators |
| NT | National Treasury |
| PBO | Public Benefit Organisations |
| PMS | Performance Management System |
| PPE | Property Plant and Equipment |
| RDP | Reconstruction and Development Programme |
| SALGA | South African Local Government Association |
| SAPS | South African Police Service |
| SCMP | Supply Chain Management Policy |
| SDBIP | Service Delivery Budget Implementation Plan |
| SMME | Small Micro and Medium Enterprises |

Introduction

- a Kareeberg Municipality is situated in the western side of the Pixley ka Seme District Municipality in the Northern Cape Province. The district consists of nine municipalities of which Kareeberg is the second smallest.

The municipality was established through the amalgamation of Carnarvon, Vanwyksvlei and Vosburg, as well as a large area of rural farms. The administrative centre is located in Carnarvon with Vanwyksvlei and Vosburg being rural service centres.

The landscape is typical Karoo with an annual average rainfall of 260mm and an annual evaporation of 230mm. There are no constant rivers running through the municipal area and all towns are dependent on ground water.

Local economic opportunities are sadly lacking in the municipal area with the declining economy being largely based on sheep farming. With an unemployment rate of approximately 61% most of the residents rely heavily on the provision of free basic services.

Population growth has been negative by $\pm 4\%$ over the last ten years. The migration of economically active residents to greater urban areas has a huge impact on the population growth. The total population of the municipality is 9 488, which constitutes 2 728 households. 586 households (population 2 814), are resident in the rural areas whilst 2 142 (population 6 683) resides in the urban areas.

- b Kareeberg Municipality has an ongoing consultative process whereby any stakeholder in the municipality can give input for the budgetary process. The municipality has an open door policy so that the Mayor's office, as well as senior management, are available at any time. After each bi-monthly council meeting a community meeting is held where feedback is given by council as well as where inputs by the community are noted. A monthly newsletter, "Die Korbeeltjie", is delivered to each household free of charge wherein the Mayor gives feedback on council activities and asks for inputs on any matter for better service delivery. Advertisements for inputs during the revision of the IDP as well as the budget process were placed in the local newspaper. No inputs were received.
- c This year's Medium Term Revenue and Expenditure Framework is informed by the municipality's vision of affordable and sustainable service delivery. This budget has been prepared in line with the requirements as set out in Circulars 51, 54, 55, 58 and 59 of National Treasury and complies with the Municipal Budget and Reporting Regulations.
- d Although the municipality will make every effort to collect all revenue due, so that service delivery will not be hampered in any way, the following challenges causes concern:
- Aging and poorly maintained water, roads and electricity infrastructure;
 - The increased cost of bulk electricity (due to tariff increases from Eskom), which is
 - placing upward pressure on service tariffs to residents.
 - Wage increases for municipal staff that continue to exceed consumer inflation

Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk electricity.

Part 1 – Annual Budget

1.1 Mayor's Report

Will be supplied with the approved budget

1.2 Council Resolutions

Will be supplied with the approved budget

1.3 Executive Summary

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The main challenges experienced during the compilation of the 2012/13 MTREF can be summarised as follows:

The ongoing difficulties in the national and local economy;

Aging and poorly maintained water, roads and electricity infrastructure;

The increased cost of bulk water and electricity (due to tariff increases from Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable;

Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;

Availability of affordable capital

The following budget principles and guidelines directly informed the compilation of the 2012/13 MTREF:

The 2011/12 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2012/13 annual budget;

Intermediate service level standards were used to inform the measurable objectives, targets and bac

Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk water and electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;

There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;

In view of the aforementioned, the following table is a consolidated overview of the proposed 2012/13 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2011/12 MTREF

| Description | Adjusted Budget 2011/12 | Budget Year 2012/13 | Budget Year 2013/14 | Budget Year 2014/15 |
|-------------------------------|-------------------------|---------------------|---------------------|---------------------|
| Total Operating Revenue | 37,279,748 | 39,803,084 | 43,181,554 | 48,172,270 |
| Total Operating Expenditure | 40,205,748 | 41,103,084 | 45,781,554 | 51,372,270 |
| Surplus/(Deficit for the year | (2,926,000) | (1,300,000) | (2,600,000) | (3,200,000) |
| Total Capital Expenditure | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |

Total operating revenue has increased by 6.77 per cent or R2,523 million for the 2012/13 financial year when compared to the 2011/12 Adjustments Budget. For the two outer years, operational revenue will increase by 8.49 and 11.56 per cent respectively, equating to a total revenue growth of R10,8 million over the MTREF when compared to the 2011/12 financial year.

Total operating expenditure for the 2012/13 financial year has been appropriated at R41 103 million and translates into a budgeted loss of R1,3 million. When compared to the 2011/12 Adjustments Budget, operational expenditure has grown by 2.23 per cent in the 2012/13 budget and by 13.87 and 12.21 per cent for each of the respective outer years of the MTREF. The deficit for the MTREF is caused by depreciation for assets purchased from Government Grants. The value of the assets are already appropriated to the accumulated Surplus.

The capital budget constitutes the Municipal Infrastructure Grant allocated in the Division of Revenue Bill and the projects align with the Integrated Development Plan.

1.4 Operating Revenue Framework

For Kareeberg Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with maintenance backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;

- Efficient revenue management, which aims to ensure a 95 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);

- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- The municipality's Property Rates By-law approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);

- The municipality's Indigent Policy and rendering of free basic services; and

- Tariff policies of the municipality

The following table is a summary of the 2012/13 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

| Description R | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | | 2012/13 Medium Term Revenue & | | |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|--------------------|-------------------|-------------------------------|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Revenue By Source | | | | | | | | | | |
| Property rates | 2,683,429 | 3,892,838 | 3,908,466 | 3,993,222 | 3,993,222 | 3,879,860 | 3,879,860 | 4,626,502 | 5,548,511 | 5,937,763 |
| Property rates - penalties & collection charges | - | 204,870 | 248,377 | 190,000 | 190,000 | 190,000 | 190,000 | 190,000 | 199,500 | 209,475 |
| Service charges - electricity revenue | 3,725,463 | 4,466,913 | 5,514,194 | 6,411,587 | 6,411,587 | 6,561,818 | 6,561,818 | 7,240,298 | 8,619,206 | 9,951,375 |
| Service charges - water revenue | 2,624,724 | 2,974,678 | 3,100,112 | 3,307,229 | 3,307,229 | 3,403,361 | 3,403,361 | 3,554,778 | 4,383,465 | 5,198,143 |
| Service charges - sanitation revenue | 3,809,413 | 1,847,552 | 1,924,834 | 2,064,882 | 2,064,882 | 2,038,986 | 2,038,986 | 2,289,697 | 2,585,211 | 3,105,596 |
| Service charges - refuse revenue | - | 2,470,537 | 2,584,520 | 2,739,875 | 2,739,875 | 2,860,401 | 2,860,401 | 3,048,829 | 3,538,496 | 4,167,218 |
| Service charges - other | | | | | | | | | | |
| Rental of facilities and equipment | 421,400 | 446,335 | 448,165 | 409,730 | 409,730 | 421,308 | 421,308 | 410,674 | 431,133 | 452,689 |
| Interest earned - external investments | 1,667,689 | 1,743,469 | 1,115,642 | 1,297,000 | 1,297,000 | 1,214,554 | 1,214,554 | 1,297,000 | 1,361,850 | 1,429,943 |
| Interest earned - outstanding debtors | 7,086 | 4,713 | 4,009 | 3,300 | 3,300 | 3,300 | 3,300 | 3,300 | 3,465 | 3,638 |
| Dividends received | | | | | | | | | | |
| Fines | 13,853 | 19,189 | 19,652 | 12,230 | 12,230 | 13,248 | 13,248 | 12,230 | 12,842 | 13,484 |
| Licences and permits | 25,665 | 17,837 | 14,737 | 14,200 | 14,200 | 8,784 | 8,784 | 7,420 | 7,791 | 8,181 |
| Agency services | 88,345 | 96,122 | 105,017 | 97,000 | 97,000 | 102,963 | 102,963 | 97,000 | 101,850 | 106,943 |
| Transfers recognised - operational | 19,840,224 | 12,597,889 | 20,822,137 | 13,617,000 | 13,617,000 | 13,617,000 | 13,617,000 | 15,906,000 | 15,167,834 | 16,266,348 |
| Other revenue | 214,251 | 943,914 | 2,090,155 | 919,356 | 3,122,493 | 3,125,437 | 3,125,437 | 1,119,356 | 1,220,400 | 1,321,474 |
| Gains on disposal of PPE | 36,484 | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 35,158,026 | 31,726,857 | 41,900,018 | 35,076,611 | 37,279,748 | 37,441,020 | 37,441,020 | 39,803,084 | 43,181,554 | 48,172,270 |

Table 3 Percentage growth in revenue by main revenue source

| Description R | Current Year 2011/12 | | 2012/13 Medium Term Revenue & Expenditure Framework | | | | | |
|---|----------------------|---------------|---|---------------|------------------------|---------------|------------------------|---------------|
| | Adjusted Budget | % | Budget Year 2012/13 | % | Budget Year +1 2013/14 | % | Budget Year +2 2014/15 | % |
| Property rates | 3,993,222 | 2.00% | 4,626,502 | 16.00% | 5,548,511 | 20.00% | 5,937,763 | 7.00% |
| Property rates - penalties & collection charges | 190,000 | -24.00% | 190,000 | 0.00% | 199,500 | 5.00% | 209,475 | 5.00% |
| Service charges - electricity revenue | 6,411,587 | 16.00% | 7,240,298 | 13.00% | 8,619,206 | 19.00% | 9,951,375 | 15.00% |
| Service charges - water revenue | 3,307,229 | 7.00% | 3,554,778 | 7.00% | 4,383,465 | 23.00% | 5,198,143 | 19.00% |
| Service charges - sanitation revenue | 2,064,882 | 7.00% | 2,289,697 | 11.00% | 2,585,211 | 13.00% | 3,105,596 | 20.00% |
| Service charges - refuse revenue | 2,739,875 | 6.00% | 3,048,829 | 11.00% | 3,538,496 | 16.00% | 4,167,218 | 18.00% |
| Service charges - other | - | | - | | - | | - | |
| Rental of facilities and equipment | 409,730 | -9.00% | 410,674 | 0.00% | 431,133 | 5.00% | 452,689 | 5.00% |
| Interest earned - external investments | 1,297,000 | 16.00% | 1,297,000 | 0.00% | 1,361,850 | 5.00% | 1,429,943 | 5.00% |
| Interest earned - outstanding debtors | 3,300 | -18.00% | 3,300 | 0.00% | 3,465 | 5.00% | 3,638 | 5.00% |
| Dividends received | - | | - | | - | | - | |
| Fines | 12,230 | -38.00% | 12,230 | 0.00% | 12,842 | 5.00% | 13,484 | 5.00% |
| Licences and permits | 14,200 | -4.00% | 7,420 | -48.00% | 7,791 | 5.00% | 8,181 | 5.00% |
| Agency services | 97,000 | -8.00% | 97,000 | 0.00% | 101,850 | 5.00% | 106,943 | 5.00% |
| Transfers recognised - operational | 13,617,000 | -35.00% | 15,906,000 | 17.00% | 15,167,834 | -5.00% | 16,266,348 | 7.00% |
| Other revenue | 3,122,493 | 49.00% | 1,119,356 | -64.00% | 1,220,400 | 9.00% | 1,321,474 | 8.00% |
| Gains on disposal of PPE | - | | - | | - | | - | |
| Total Revenue (excluding capital transfers and | 37,279,748 | | 39,803,084 | | 43,181,554 | | 48,172,270 | |
| Total Revenue from rates and service charges | 18,516,795 | 49.67% | 20,760,104 | 52.16% | 24,674,889 | 57.14% | 28,360,095 | 58.87% |

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the municipality. Rates and service charge revenues comprise more than half of the total revenue mix. In the 2011/12 financial year, revenue from rates and services charges totalled R18.5 million. This increases to R20.7 million, R24.6 million and R28.3 million in the respective financial years of the MTREF. This growth can be mainly attributed to the increased share that the sale of electricity contributes to the total revenue mix, which in turn is due to rapid increases in the Eskom tariffs for bulk electricity. The above table includes revenue foregone arising from discounts and rebates associated with the tariff policies of the municipality. Details in this regard are contained in MBRR SA1 (see pages 91 and 92).

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Operating grants and transfers total R13.6 million in the 2011/12 financial year. Operating grants constitutes 39.96%, 35.13% and 33.77% of the MTREF, starting with the 2012-2013 budget. The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Table 4 Operating Transfers and Grant Receipts

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & | | |
|---|-------------------|------------------|-------------------|----------------------|-------------------|--------------------|-------------------------------|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| RECEIPTS: | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | |
| National Government: | 7,161,790 | 9,277,967 | 11,450,480 | 13,116,000 | 13,116,000 | 13,116,000 | 15,241,000 | 14,447,834 | 15,489,348 |
| Equitable Share | 5,648,175 | 7,227,967 | 9,050,480 | 10,466,000 | 10,466,000 | 10,466,000 | 11,941,000 | 11,797,834 | 12,789,348 |
| Finance Management | 616,321 | 750,000 | 1,200,000 | 1,450,000 | 1,450,000 | 1,450,000 | 1,500,000 | 1,750,000 | 1,750,000 |
| Municipal Systems Improvement | 897,294 | 1,300,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 800,000 | 900,000 | 950,000 |
| Public Works | | | | | | | 1,000,000 | | |
| Other transfers/grants [insert description] | | | | | | | | | |
| Provincial Government: | 4,651,293 | 334,000 | 340,000 | 501,000 | 501,000 | 501,000 | 665,000 | 720,000 | 777,000 |
| Sports and Recreation | 441,280 | 334,000 | 340,000 | 501,000 | 501,000 | 501,000 | 665,000 | 720,000 | 777,000 |
| VWV Short Term Water Provision | 1,535,644 | | | | | | | | |
| Water Service Plan | 2,674,369 | | | | | | | | |
| District Municipality: | 2,674,369 | - | - | - | - | - | - | - | - |
| Water Service Plan | 2,674,369 | | | | | | | | |
| Other grant providers: | 170,730 | - | - | - | - | - | - | - | - |
| Development Bank of South Africa | 170,730 | | | | | | | | |
| Total Operating Transfers and Grants | 14,658,183 | 9,611,967 | 11,790,480 | 13,617,000 | 13,617,000 | 13,617,000 | 15,906,000 | 15,167,834 | 16,266,348 |

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the municipality.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilised for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of electricity and water, petrol, diesel, chemicals, cement etc.

The tariff setting process relating to service charges is set out as follows.

Property Rates

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA).
- The rating of agricultural properties have been phased in. The ratio for these properties have been changed to 0.066:1.
- Council affords agriculture a further rebate for the following criteria:
 - 5% if no municipal road borders the property;
 - 5% if no sewerage is connected to the property
 - 5% if the municipality does not supply electricity to the property
 - 5% if the municipality does not supply water to the property
 - 5% if the municipality does not supply refuse removal to the property
 - 5% if the owner contributes substantially to job creation
 - 5% if the owner supplies acceptable standard of water services to the farm workers
- 100 per cent rebate will be granted to registered indigents in terms of the Indigent Policy;
- The Municipality may award a 100 per cent grant-in-aid on the assessment rates of rate-able properties of certain classes such as official places of worship, registered welfare organizations, institutions or organizations performing charitable work, sports grounds used for purposes of amateur sport as well as for State infrastructure.

The categories of rate-able properties for purposes of levying rates and the proposed rates for the 2012/13 financial year is contained below:

Table 5 Comparison of proposed rates to levied for the 2011/12 financial year

| Category | Current tariff (1 July 2011) c | Proposed tariff (1 July 2012) c | % increase |
|--|--------------------------------------|--|---------------|
| Residential properties | 1.600 | 1.840 | 15.00 |
| Business & Commercial | 1.600 | 1.840 | 15.00 |
| Industrial | 1.600 | 1.840 | 15.00 |
| State owned properties | 3.200 | 3.680 | 15.00 |
| Agricultural | 0.133 | 0.121 | -9.02 |
| Municipal rateable | 0.880 | 1.010 | 14.77 |
| Public Service Infrastructure | 0.400 | 0.460 | 15.00 |
| Places of Worship | 1.600 | 1.840 | 15.00 |
| Public benefit organisation properties | 1.600 | 1.840 | 15.00 |

Sale of Water and Impact of Tariff Increases

Table 6 Proposed Water Tariffs

| Category | Current tariff (1 July 2011) Rand | Proposed tariff (1 July 2012) Rand | % increase |
|----------------------|---|---|---------------|
| Basic charge | 104.13 | 110.38 | 6.00 |
| Tariff per kiloliter | | | |
| 0 to 6 kℓ | 0.93 | 0.99 | 6.45 |
| 7 to 20 kℓ | 1.12 | 1.19 | 6.25 |
| 21 to 50 kℓ | 2.65 | 2.81 | 6.04 |
| 51 kℓ + | 4.81 | 5.10 | 6.03 |

Registered indigents will be awarded one basic levy as well as 10kℓ water consumption per month.

Sale of Electricity and Impact of Tariff Increases

NERSA has announced the revised bulk electricity pricing structure. A 13.5 per cent increase in the Eskom bulk electricity tariff to municipalities will be effective from 1 July 2012. Considering the Eskom increases, the consumer tariff had to be increased by 11.03 per cent to offset the additional bulk purchase cost from 1 July 2012. Furthermore, it should be noted that given the magnitude of the tariff increase, it is expected to depress growth in electricity consumption, which will have a negative impact on the municipality's revenue from electricity.

It should further be noted that NERSA has advised that a stepped tariff structure needs to be implemented from 1 July 2011. The effect thereof will be that the higher the consumption, the higher the cost per kWh. The aim is to subsidise the lower consumption users (mostly the poor). National Treasury has however postponed the tariff structure. This afforded the municipality sufficient time to gather enough statistics for implementation by 1 July 2012.

Table 7 Proposed Electricity Tariffs

| DOMESTIC TARIFFS | | | | COMMERCIAL |
|---|---|---|---|-------------------------------|
| Domestic Block 1 0 - 50 kWh (c/kWh) 66 | Domestic Block 2 51 - 350 kWh (c/kWh) 82 | Domestic Block 3 351 - 600 kWh (c/kWh) 109 | Domestic Block 4 > 600 kWh (c/kWh) 129 | Conventional (c/kWh) 80 |

Registered indigents will again be granted 50 kWh per month free of charge.

Sanitation and Impact of Tariff Increases

Table 8 Comparison between current sanitation charges and increases

| Category | | | Current tariff (1 July 2011) Rand | Proposed tariff (1 July 2012) Rand | % increase |
|-----------|--------------------|-----------|---|--|------------|
| Nightsoil | joint septic tanks | Vosburg | 89.94 | 95.35 | 6.02 |
| Sewerage | waterborne | Carnarvon | 172.45 | 182.80 | 6.00 |
| Sewerage | domestic | | 126.21 | 133.78 | 6.00 |
| Sewerage | government | | 185.96 | 197.12 | 6.00 |

Free sanitation will be applicable to registered indigents

Table 9 Waste Removal and Impact of Tariff Increases

| Category | | Current tariff (1 July 2010) Rand | Proposed tariff (1 July 2011) Rand | % increase |
|----------------------|--|---|--|------------|
| Refuse removal | One removal per week plus 26 refuse bags per quarter | 111.43 | 118.12 | 6.00 |
| Garden waste removal | | 152.21 | 161.34 | 6.00 |

Free refuse removal will be applicable to registered indigents

Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on a large and small household, as well as an indigent household receiving free basic services. Note that in all instances the overall impact of the tariff increases on household's bills have been kept to between 13.9 and 15.6 per cent, with no increase for indigent households as all services are subsidised. Indigent users are only responsible for over use of electricity and water.

MBRR Table SA14 – Household bills

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure | | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 % incr. | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Monthly Account for Household - 'Middle Income Range' | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | |
| Property rates | | 913.33 | 913.33 | 913.33 | 913.33 | 913.33 | 15.0% | 1,050.33 | 1,207.88 | 1,388.84 |
| Electricity : Basic levy | 55.60 | 80.06 | 94.47 | 113.36 | 113.36 | 113.36 | (100.0%) | | | |
| Electricity : Consumption | 390.00 | 580.00 | 680.00 | 820.00 | 820.00 | 820.00 | 30.2% | 1,067.50 | 1,238.50 | 1,438.00 |
| Water: Basic levy | 81.36 | 93.56 | 98.42 | 104.13 | 104.13 | 104.13 | 6.0% | 110.38 | 132.46 | 152.33 |
| Water: Consumption | 42.98 | 42.98 | 45.12 | 47.76 | 47.76 | 47.76 | 6.2% | 50.70 | 60.86 | 69.98 |
| Sanitation | 94.50 | 113.40 | 119.07 | 126.21 | 126.21 | 126.21 | 6.0% | 133.78 | 160.54 | 192.65 |
| Refuse removal | 87.05 | 100.11 | 105.12 | 111.43 | 111.43 | 111.43 | 6.0% | 118.12 | 141.74 | 170.09 |
| Other | | | | | | | | | | |
| sub-total | 751.49 | 1,923.44 | 2,055.53 | 2,236.22 | 2,236.22 | 2,236.22 | 13.2% | 2,530.81 | 2,941.98 | 3,411.89 |
| VAT on Services | | | | | | | | | | |
| Total large household bill: | 751.49 | 1,923.44 | 2,055.53 | 2,236.22 | 2,236.22 | 2,236.22 | 13.2% | 2,530.81 | 2,941.98 | 3,411.89 |
| % increase/-decrease | | 156.0% | 6.9% | 8.8% | - | - | | 13.2% | 16.2% | 16.0% |
| Monthly Account for Household - 'Affordable Range' | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | |
| Property rates | | 646.67 | 646.67 | 646.67 | 646.67 | 646.67 | 15.0% | 743.67 | 855.22 | 983.34 |
| Electricity : Basic levy | 55.60 | 80.06 | 94.47 | 113.36 | 113.36 | 113.36 | (100.0%) | | | |
| Electricity : Consumption | 195.00 | 290.00 | 340.00 | 410.00 | 410.00 | 410.00 | 7.9% | 442.50 | 512.50 | 595.00 |
| Water: Basic levy | 81.36 | 93.56 | 98.42 | 104.13 | 104.13 | 104.13 | 6.0% | 110.38 | 132.46 | 152.33 |
| Water: Consumption | 31.08 | 31.08 | 32.62 | 34.51 | 34.51 | 34.51 | 6.2% | 36.65 | 44.01 | 50.58 |
| Sanitation | 94.50 | 113.40 | 119.07 | 126.21 | 126.21 | 126.21 | 6.0% | 133.78 | 160.54 | 192.65 |
| Refuse removal | 87.05 | 100.11 | 105.12 | 111.43 | 111.43 | 111.43 | 6.0% | 118.12 | 141.74 | 170.09 |
| Other | | | | | | | | | | |
| sub-total | 544.59 | 1,354.88 | 1,436.37 | 1,546.31 | 1,546.31 | 1,546.31 | 2.5% | 1,585.10 | 1,846.47 | 2,143.99 |
| VAT on Services | | | | | | | | | | |
| Total small household bill: | 544.59 | 1,354.88 | 1,436.37 | 1,546.31 | 1,546.31 | 1,546.31 | 2.5% | 1,585.10 | 1,846.47 | 2,143.99 |
| % increase/-decrease | | 148.8% | 6.0% | 7.7% | - | - | | 2.5% | 16.5% | 16.1% |
| | | | -0.96 | 0.27 | -1.00 | - | | | | |
| Monthly Account for Household - 'Indigent' Household receiving free basic services | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | |
| Property rates | | | | | | | | | | |
| Electricity : Basic levy | | | | | | | | | | |
| Electricity : Consumption | 117.00 | 174.00 | 204.00 | 246.00 | 246.00 | 246.00 | - | 246.00 | 285.00 | 330.00 |
| Water: Basic levy | | | | | | | | | | |
| Water: Consumption | 14.14 | 14.14 | 14.84 | 15.68 | 15.68 | 15.68 | 6.2% | 16.66 | 20.02 | 22.96 |
| Sanitation | | | | | | | | | | |
| Refuse removal | | | | | | | | | | |
| Other | | | | | | | | | | |
| sub-total | 131.14 | 188.14 | 218.84 | 261.68 | 261.68 | 261.68 | 0.4% | 262.66 | 305.02 | 352.96 |
| VAT on Services | | | | | | | | | | |
| Total small household bill: | 131.14 | 188.14 | 218.84 | 261.68 | 261.68 | 261.68 | 0.4% | 262.66 | 305.02 | 352.96 |
| % increase/-decrease | | 43.5% | 16.3% | 19.6% | - | - | | 0.4% | 16.1% | 15.7% |

1.5 Operating Expenditure Framework

The following table is a high level summary of the 2012/13 budget and MTREF (classified per main type of operating expenditure):

Table 10 Summary of operating expenditure by standard classification item

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | | 2012/13 Medium Term Revenue & | | |
|---------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|--------------------|-------------------|-------------------------------|------------------------|------------------------|
| R | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | 8,410,402 | 10,166,220 | 10,521,712 | 11,605,749 | 12,049,886 | 11,513,251 | 11,513,251 | 11,979,972 | 13,327,950 | 14,623,090 |
| Remuneration of councillors | 1,024,365 | 1,273,038 | 1,597,732 | 1,801,038 | 1,801,038 | 1,783,060 | 1,783,060 | 1,880,988 | 2,035,395 | 2,238,932 |
| Debt impairment | - | 894,743 | 167,488 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 236,250 | 248,063 |
| Depreciation & asset impairment | 1,600,594 | 2,386,161 | 2,587,417 | 3,357,000 | 3,357,000 | 3,357,000 | 3,357,000 | 3,135,177 | 3,605,454 | 4,170,309 |
| Finance charges | 6,214 | 336,225 | 434,488 | - | - | - | - | - | - | - |
| Bulk purchases | 2,772,497 | 3,690,256 | 4,806,898 | 5,640,877 | 6,340,877 | 6,068,892 | 6,068,892 | 7,000,035 | 8,970,602 | 11,033,137 |
| Other materials | 453,456 | 309,268 | 514,057 | 361,600 | 462,100 | 271,007 | 271,007 | 379,200 | 398,311 | 418,235 |
| Contracted services | 223,720 | 144,206 | 231,847 | 408,345 | 513,345 | 488,068 | 488,068 | 428,479 | 452,913 | 482,052 |
| Transfers and grants | 4,324,209 | 5,733,259 | 6,888,136 | 7,259,043 | 7,259,043 | 7,259,043 | 7,259,043 | 7,168,903 | 7,953,903 | 8,832,903 |
| Other expenditure | 16,437,285 | 9,744,768 | 12,576,701 | 7,341,959 | 8,195,459 | 9,399,700 | 9,399,700 | 8,903,330 | 8,798,676 | 9,323,342 |
| Loss on disposal of PPE | 1,135 | 3,100 | 15,944 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,100 | 2,205 |
| Total Expenditure | 35,253,877 | 34,681,244 | 40,342,419 | 38,002,611 | 40,205,748 | 40,367,021 | 40,367,021 | 41,103,084 | 45,781,554 | 51,372,268 |

The budgeted allocation for employee related costs for the 2012/13 financial year totals R11,9 million, which equals 29.15 per cent of the total operating expenditure. No salary negotiations have been initiated as yet. Considering the latest increase of 6.08% from the start of the 2011/12 budget year, an increase of 7% has been budgeted for. An annual increase of 10 per cent has been included in the two outer years of the MTREF.

It should be noted that the total financial implication could not be determined as the applicable municipal wage curve (representing equal pay for equal work at all municipalities in South Africa) has not been finalised.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the municipality's budget. An increase of 5 per cent is budgeted for.

The provision of debt impairment was determined based on an annual collection rate of 90 per cent and the fact that indigents are subsidised fully. A payment rate of more than 100 per cent is expected, therefore the low provision for the MTREF.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Budget appropriations in this regard total R3.1 million for the 2012/13 financial year and equates to 7.6 per cent of the total operating expenditure.

Bulk purchases are directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

Other materials as well as contracted services comprises the cost of repairs and maintenance. Although this strategic imperative remains a priority with council, cash flow constraints hamper proper repairs and maintenance. National Treasury requires that repairs and maintenance should not be less than 8 per cent of the write down value of existing property plant and equipment. The municipality's figure is only 1.97 per cent. The assurance is given that repairs and maintenance will be done as needed.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Growth has been limited to 8.64 per cent for 2012/13.

Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the municipality's Indigent Policy. The registration of indigents are reviewed quarterly. Detail relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement is contained in MBRR A10 (Basic Service Delivery Measurement) **on pages 27 and 28.**

The cost of the social package of the registered indigent households is financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

1.6 Capital expenditure

Table 11 2012/13 Medium-term capital budget per vote

| R | Current Year 2011/12 | | 2012/13 Medium Term Revenue & Expenditure Framework | | | | | |
|-------------------------------|----------------------|-------------|---|-------------|------------------------|-------------|------------------------|-------------|
| | Adjusted Budget | % | Budget Year 2012/13 | % | Budget Year +1 2013/14 | % | Budget Year +2 2014/15 | % |
| BUDGET AND TREASURY OFFICE | | | | | 2,000,000 | 19.80% | | |
| COMMUNITY AND SOCIAL SERVICES | | | | | 100,000 | 0.99% | | |
| SPORT AND RECREATION | | | | | | | 5,683,000 | 53.20% |
| SOLID WASTE MANAGEMENT | | | | | 7,999,000 | 79.21% | 2,000,000 | 18.72% |
| WASTE WATER MANAGEMENT | 2,500,000 | 31.68% | | | | | | |
| ROAD TRANSPORT | 5,392,000 | 68.32% | 9,574,000 | 100.00% | | | | |
| WATER | | | | | | | 3,000,000 | 28.08% |
| Total Capital Budget | 7,892,000 | 100% | 9,574,000 | 100% | 10,099,000 | 100% | 10,683,000 | 100% |

The whole of R9.57million in the 2012-2013 budget year has been appropriated for the development of infrastructure . In the outer years this amount totals R10.09 million, 100 per cent and R10.68 million, 100 per cent respectively for each of the financial years. The whole budget will go to Road Transport for the upgrading of streets in all three towns.

100% of the capital budget will go to the renewal of asstes. Further detail relating to asset classes and proposed capital expenditure is contained in MBRR A9 (Asset Management) **on pages 29 and 30.** In addition to the MBRR Table A9, MBRR Tables SA34a, b, c and d provides a detailed breakdown of the capital programme relating to new asset construction, capital asset renewal as well as operational repairs and maintenance by asset class.

Furthermore MBRR Table SA36 contains a detailed breakdown of the capital budget per project over the medium-term.

1.7 Annual Budget Tables

The following eighteen pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2012/13 budget and MTREF as approved by the Council. Each table is accompanied by explanatory notes.

MBRR Table A1 - Budget Summary

| R | Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|--|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Financial Performance | | | | | | | | | | | |
| | Property rates | 2,683,429 | 4,097,709 | 4,156,843 | 4,183,222 | 4,183,222 | 4,069,860 | 4,069,860 | 4,816,502 | 5,748,011 | 6,147,238 |
| | Service charges | 10,159,600 | 11,759,680 | 13,123,660 | 14,523,573 | 14,523,573 | 14,864,566 | 14,864,566 | 16,133,602 | 19,126,378 | 22,422,332 |
| | Investment revenue | 1,667,689 | 1,743,469 | 1,115,642 | 1,297,000 | 1,297,000 | 1,214,554 | 1,214,554 | 1,297,000 | 1,361,850 | 1,429,943 |
| | Transfers recognised - operational | 19,840,224 | 12,597,889 | 20,822,137 | 13,617,000 | 13,617,000 | 13,617,000 | 13,617,000 | 15,906,000 | 15,167,834 | 16,266,348 |
| | Other own revenue | 807,084 | 1,528,110 | 2,681,735 | 1,455,816 | 3,658,953 | 3,675,040 | 3,675,040 | 1,649,980 | 1,777,481 | 1,906,409 |
| Total Revenue (excluding capital transfers and contributions) | | 35,158,026 | 31,726,857 | 41,900,018 | 35,076,611 | 37,279,748 | 37,441,020 | 37,441,020 | 39,803,084 | 43,181,554 | 48,172,270 |
| | Employee costs | 8,410,402 | 10,166,220 | 10,521,712 | 11,605,749 | 12,049,886 | 11,513,251 | 11,513,251 | 11,979,972 | 13,327,950 | 14,623,090 |
| | Remuneration of councillors | 1,024,365 | 1,273,038 | 1,597,732 | 1,801,038 | 1,801,038 | 1,783,060 | 1,783,060 | 1,880,988 | 2,035,395 | 2,238,932 |
| | Depreciation & asset impairment | 1,600,594 | 2,386,161 | 2,587,417 | 3,357,000 | 3,357,000 | 3,357,000 | 3,357,000 | 3,135,177 | 3,605,454 | 4,170,309 |
| | Finance charges | 6,214 | 336,225 | 434,488 | - | - | - | - | - | - | - |
| | Materials and bulk purchases | 3,225,953 | 3,999,524 | 5,320,954 | 6,002,477 | 6,802,977 | 6,339,899 | 6,339,899 | 7,379,235 | 9,368,913 | 11,451,372 |
| | Transfers and grants | 4,324,209 | 5,733,259 | 6,888,136 | 7,259,043 | 7,259,043 | 7,259,043 | 7,259,043 | 7,168,903 | 7,953,903 | 8,832,903 |
| | Other expenditure | 16,662,140 | 10,786,817 | 12,991,980 | 7,977,304 | 8,935,804 | 10,114,769 | 10,114,769 | 9,558,809 | 9,489,939 | 10,055,662 |
| Total Expenditure | | 35,253,877 | 34,681,244 | 40,342,419 | 38,002,611 | 40,205,748 | 40,367,021 | 40,367,021 | 41,103,084 | 45,781,554 | 51,372,268 |
| Surplus/(Deficit) | | (95,850) | (2,954,387) | 1,557,598 | (2,926,000) | (2,926,000) | (2,926,001) | (2,926,001) | (1,300,000) | (2,600,000) | (3,199,998) |
| | Transfers recognised - capital | 17,267,755 | 5,205,223 | 8,770,143 | 7,892,000 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| | Contributions recognised - capital & contributed as | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 17,171,904 | 2,250,836 | 10,327,741 | 4,966,000 | 4,966,000 | 4,965,999 | 4,965,999 | 8,274,000 | 7,499,000 | 7,483,002 |
| | Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | | 17,171,904 | 2,250,836 | 10,327,741 | 4,966,000 | 4,966,000 | 4,965,999 | 4,965,999 | 8,274,000 | 7,499,000 | 7,483,002 |
| Capital expenditure & funds sources | | | | | | | | | | | |
| Capital expenditure | | 17,716,449 | 5,251,652 | 12,606,379 | 7,892,000 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| | Transfers recognised - capital | 17,668,569 | 5,202,222 | 12,592,687 | 7,892,000 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| | Public contributions & donations | - | - | - | - | - | - | - | - | - | - |
| | Borrowing | - | - | - | - | - | - | - | - | - | - |
| | Internally generated funds | 47,880 | 49,430 | 13,692 | - | - | - | - | - | - | - |
| Total sources of capital funds | | 17,716,449 | 5,251,652 | 12,606,379 | 7,892,000 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| Financial position | | | | | | | | | | | |
| | Total current assets | 37,721,003 | 30,906,450 | 23,679,241 | 1,645,680 | 1,645,680 | 1,668,443 | 1,668,443 | 2,466,603 | 2,262,439 | 2,631,957 |
| | Total non current assets | 90,927,611 | 81,707,636 | 91,721,606 | 4,526,968 | 4,526,968 | 4,526,968 | 4,526,968 | 6,430,791 | 6,485,514 | 6,504,659 |
| | Total current liabilities | 22,122,722 | 14,975,606 | 6,132,414 | 822,617 | 822,617 | 845,380 | 845,380 | 29,000 | 595,120 | 934,400 |
| | Total non current liabilities | 3,168,960 | 4,673,239 | 5,975,448 | 384,031 | 384,031 | 384,031 | 384,031 | 594,394 | 653,833 | 719,216 |
| | Community wealth/Equity | 103,356,931 | 92,965,243 | 103,292,985 | 4,966,000 | 4,966,000 | 4,965,999 | 4,965,999 | 8,274,000 | 7,499,000 | 7,483,002 |
| Cash flows | | | | | | | | | | | |
| | Net cash from (used) operating | 3,078,403 | (538,529) | 4,487,192 | 7,061,352 | 7,061,352 | 7,038,588 | 7,038,588 | 10,133,561 | 9,495,848 | 9,740,568 |
| | Net cash from (used) investing | (17,651,157) | (5,249,845) | (12,611,314) | (7,883,968) | (7,883,968) | (7,883,968) | (7,883,968) | (9,565,968) | (10,090,968) | (10,674,968) |
| | Net cash from (used) financing | (155,714) | (62,168) | 19,210 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 |
| Cash/cash equivalents at the year end | | 35,102,815 | 29,252,273 | 21,147,361 | 20,353,744 | 28,458,657 | 28,435,894 | 28,435,894 | 29,032,487 | 28,466,367 | 27,560,967 |
| Cash backing/surplus reconciliation | | | | | | | | | | | |
| | Cash and investments available | 34,885,538 | 29,252,274 | 21,147,362 | (793,617) | (793,617) | (816,380) | (816,380) | 596,593 | (566,120) | (905,400) |
| | Application of cash and investments | 31,248,649 | 25,335,127 | 15,878,838 | - | - | - | - | - | - | - |
| Balance - surplus (shortfall) | | 3,636,888 | 3,917,148 | 5,268,524 | (793,617) | (793,617) | (816,380) | (816,380) | 596,593 | (566,120) | (905,400) |
| Asset management | | | | | | | | | | | |
| | Asset register summary (WDV) | 28,131,731 | 54,521,515 | 10,382,695 | 7,892,000 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| | Depreciation & asset impairment | 1,600,594 | 2,386,161 | 2,587,417 | 3,357,000 | 3,357,000 | 3,357,000 | 3,357,000 | 3,135,177 | 3,605,454 | 4,170,309 |
| | Renewal of Existing Assets | 5,634,670 | 4,529,853 | 12,413,318 | 4,892,000 | 5,392,000 | 5,392,000 | 5,392,000 | 9,574,000 | 7,999,000 | 9,683,000 |
| | Repairs and Maintenance | 677,176 | 453,474 | 745,904 | 769,945 | 975,445 | 759,075 | 759,075 | 807,679 | 851,224 | 900,287 |
| Free services | | | | | | | | | | | |
| | Cost of Free Basic Services provided | 2,693,513 | 3,408,979 | - | 4,867,044 | 4,867,044 | 4,867,044 | 4,867,044 | 4,867,044 | 5,513,677 | 5,787,295 |
| | Revenue cost of free services provided | 3,533,174 | 5,068,627 | 5,383,500 | 6,363,813 | 6,363,813 | 6,363,813 | 6,363,813 | 6,550,198 | 6,997,514 | 7,990,434 |
| Households below minimum service level | | | | | | | | | | | |
| | Water: | - | - | - | - | - | - | - | - | - | - |
| | Sanitation/sewerage: | 735 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| | Energy: | 326 | 326 | 326 | 326 | 326 | 326 | 326 | 326 | 326 | 326 |
| | Refuse: | - | - | - | - | - | - | - | - | - | - |

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is negative over the MTREF due to depreciation of assets from Government Grants not being provided for as cash
 - b. Capital expenditure is balanced by capital funding sources, of which
Transfers recognised is reflected on the Financial Performance Budget;
4. The Cash backing/surplus reconciliation shows that the municipality anticipates cash backing to be adequate over the MTREF
5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase.

MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

| Standard Classification | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Revenue - Standard | | | | | | | | | |
| <i>Governance and administration</i> | 41,234,211 | 24,124,118 | 36,506,181 | 27,430,375 | 29,633,512 | 29,448,439 | 32,235,599 | 33,144,833 | 35,422,009 |
| Executive and council | 37,819,778 | 18,488,156 | 29,027,036 | 20,108,809 | 22,311,946 | 22,230,975 | 22,923,669 | 23,941,358 | 25,777,331 |
| Budget and treasury office | 3,414,433 | 5,635,963 | 7,479,145 | 7,321,566 | 7,321,566 | 7,217,464 | 9,311,930 | 9,203,475 | 9,644,678 |
| Corporate services | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | 29,542 | 60,295 | 52,741 | 25,255 | 25,255 | 36,103 | 25,255 | 26,593 | 27,977 |
| Community and social services | 6,108 | 6,769 | 7,297 | 6,650 | 6,650 | 7,978 | 6,650 | 6,983 | 7,332 |
| Sport and recreation | 23,274 | 52,436 | 44,464 | 17,900 | 17,900 | 25,235 | 17,900 | 18,870 | 19,868 |
| Public safety | 160 | 1,090 | 780 | 705 | 705 | 2,890 | 705 | 740 | 777 |
| Housing | - | - | - | - | - | - | - | - | - |
| Health | - | - | 200 | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | 19,487 | 7,540 | 7,640 | 8,780 | 8,780 | 4,210 | 2,000 | 2,025 | 2,126 |
| Planning and development | - | - | - | - | - | - | - | - | - |
| Road transport | 19,487 | 7,540 | 7,640 | 8,780 | 8,780 | 4,210 | 2,000 | 2,025 | 2,126 |
| Environmental protection | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | 11,142,541 | 12,740,129 | 14,103,599 | 15,504,201 | 15,504,201 | 15,844,269 | 17,114,230 | 20,107,104 | 23,403,158 |
| Electricity | 4,053,099 | 4,793,857 | 5,840,750 | 6,738,523 | 6,738,523 | 6,888,134 | 7,567,234 | 8,946,178 | 10,278,384 |
| Water | 2,951,850 | 3,301,174 | 3,426,488 | 3,633,905 | 3,633,905 | 3,729,688 | 3,881,454 | 4,710,164 | 5,524,864 |
| Waste water management | 4,137,592 | 2,173,789 | 2,251,070 | 2,391,118 | 2,391,118 | 2,365,223 | 2,615,933 | 2,911,447 | 3,431,832 |
| Waste management | - | 2,471,309 | 2,585,291 | 2,740,655 | 2,740,655 | 2,861,225 | 3,049,609 | 3,539,315 | 4,168,078 |
| Other | - | - | - | - | - | - | - | - | - |
| Total Revenue - Standard | 52,425,781 | 36,932,082 | 50,670,162 | 42,968,611 | 45,171,748 | 45,333,021 | 49,377,084 | 53,280,555 | 58,855,270 |
| Expenditure - Standard | | | | | | | | | |
| <i>Governance and administration</i> | 25,489,004 | 22,397,982 | 25,707,624 | 21,121,834 | 22,072,779 | 24,013,859 | 23,590,993 | 25,067,718 | 27,322,602 |
| Executive and council | 20,966,085 | 16,706,543 | 18,840,751 | 15,134,864 | 15,391,864 | 16,455,435 | 15,746,931 | 16,343,046 | 17,771,126 |
| Budget and treasury office | 4,522,919 | 4,643,422 | 5,617,689 | 4,561,591 | 5,157,536 | 6,145,682 | 6,233,808 | 6,964,702 | 7,633,091 |
| Corporate services | - | 1,048,017 | 1,249,183 | 1,425,379 | 1,523,379 | 1,412,743 | 1,610,254 | 1,759,970 | 1,918,385 |
| <i>Community and public safety</i> | 981,499 | 1,176,839 | 1,436,465 | 1,553,053 | 1,810,745 | 1,544,590 | 1,593,442 | 1,708,961 | 1,864,649 |
| Community and social services | 669,349 | 747,794 | 893,475 | 991,219 | 1,019,219 | 871,098 | 985,250 | 1,081,907 | 1,180,162 |
| Sport and recreation | 252,284 | 378,628 | 452,510 | 456,904 | 656,596 | 588,891 | 515,489 | 532,052 | 575,632 |
| Public safety | 41,616 | 30,246 | 69,587 | 65,451 | 95,451 | 74,230 | 71,471 | 72,774 | 80,943 |
| Housing | - | - | - | - | - | - | - | - | - |
| Health | 18,250 | 20,170 | 20,893 | 39,479 | 39,479 | 10,371 | 21,232 | 22,228 | 27,912 |
| <i>Economic and environmental services</i> | 1,584,388 | 2,192,312 | 2,289,587 | 2,868,942 | 2,968,442 | 2,789,583 | 2,822,438 | 3,180,535 | 3,621,031 |
| Planning and development | - | - | - | - | - | - | - | - | - |
| Road transport | 1,584,388 | 2,192,312 | 2,289,587 | 2,868,942 | 2,968,442 | 2,789,583 | 2,822,438 | 3,180,535 | 3,621,031 |
| Environmental protection | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | 7,198,986 | 8,914,115 | 10,908,744 | 12,458,782 | 13,353,782 | 12,018,989 | 13,096,211 | 15,824,340 | 18,563,986 |
| Electricity | 3,388,846 | 4,218,791 | 5,351,629 | 6,160,076 | 6,860,076 | 6,542,096 | 7,540,456 | 9,553,857 | 11,665,065 |
| Water | 423,861 | 621,863 | 866,420 | 1,061,086 | 1,131,086 | 805,769 | 858,255 | 1,059,735 | 1,152,640 |
| Waste water management | 3,386,279 | 1,917,141 | 4,123,951 | 2,757,773 | 2,757,773 | 2,205,493 | 2,388,575 | 2,667,617 | 2,981,069 |
| Waste management | - | 2,156,320 | 566,745 | 2,479,847 | 2,604,847 | 2,465,633 | 2,308,925 | 2,543,131 | 2,765,212 |
| Other | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Standard | 35,253,877 | 34,681,247 | 40,342,420 | 38,002,611 | 40,205,748 | 40,367,021 | 41,103,084 | 45,781,554 | 51,372,268 |
| Surplus/(Deficit) for the year | 17,171,904 | 2,250,835 | 10,327,741 | 4,966,000 | 4,966,000 | 4,966,000 | 8,274,000 | 7,499,001 | 7,483,002 |

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile „whole of government“ reports.

2. Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.

3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that this is the case for all functions. Electricity shows a negative growth in the outer years and will be operated at a loss, with greater pressure on the other trading service tariffs.

4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and surpluses generated from trading services.

MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

| Vote | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Revenue by Vote | | | | | | | | | |
| EXECUTIVE AND COUNCIL | 37,819,778 | 18,488,156 | 29,027,036 | 20,108,809 | 22,311,946 | 22,230,975 | 22,923,669 | 23,941,358 | 25,777,331 |
| BUDGET AND TREASURY OFFICE | 3,414,433 | 5,635,963 | 7,479,145 | 7,321,566 | 7,321,566 | 7,217,464 | 9,311,930 | 9,203,475 | 9,644,678 |
| CORPORATE SERVICES | - | - | - | - | - | - | - | - | - |
| PLANNING AND DEVELOPMENT | - | - | - | - | - | - | - | - | - |
| HEALTH | - | - | 200 | - | - | - | - | - | - |
| COMMUNITY AND SOCIAL SERVICES | 6,108 | 6,769 | 7,297 | 6,650 | 6,650 | 7,978 | 6,650 | 6,983 | 7,332 |
| HOUSING | - | - | - | - | - | - | - | - | - |
| PUBLIC SAFETY | 160 | 1,090 | 780 | 705 | 705 | 2,890 | 705 | 740 | 777 |
| SPORT AND RECREATION | 23,274 | 52,436 | 44,464 | 17,900 | 17,900 | 25,235 | 17,900 | 18,870 | 19,868 |
| ENVIRONMENTAL PROTECTION | - | - | - | - | - | - | - | - | - |
| SOLID WASTE MANAGEMENT | - | 2,471,309 | 2,585,291 | 2,740,655 | 2,740,655 | 2,861,225 | 3,049,609 | 3,539,315 | 4,168,078 |
| WASTE WATER MANAGEMENT | 4,137,592 | 2,173,789 | 2,251,070 | 2,391,118 | 2,391,118 | 2,365,223 | 2,615,933 | 2,911,447 | 3,431,832 |
| ROAD TRANSPORT | 19,487 | 7,540 | 7,640 | 8,780 | 8,780 | 4,210 | 2,000 | 2,025 | 2,126 |
| WATER | 2,951,850 | 3,301,174 | 3,426,488 | 3,633,905 | 3,633,905 | 3,729,688 | 3,881,454 | 4,710,164 | 5,524,864 |
| ELECTRICITY | 4,053,099 | 4,793,857 | 5,840,750 | 6,738,523 | 6,738,523 | 6,888,134 | 7,567,234 | 8,946,178 | 10,278,384 |
| Total Revenue by Vote | 52,425,781 | 36,932,082 | 50,670,162 | 42,968,611 | 45,171,748 | 45,333,021 | 49,377,084 | 53,280,555 | 58,855,270 |
| Expenditure by Vote to be appropriated | | | | | | | | | |
| EXECUTIVE AND COUNCIL | 20,966,085 | 16,706,543 | 18,840,751 | 15,134,864 | 15,391,864 | 16,455,435 | 15,746,931 | 16,343,046 | 17,771,126 |
| BUDGET AND TREASURY OFFICE | 4,522,919 | 4,643,422 | 5,617,689 | 4,561,591 | 5,157,536 | 6,145,682 | 6,233,808 | 6,964,702 | 7,633,091 |
| CORPORATE SERVICES | - | 1,048,017 | 1,249,183 | 1,425,379 | 1,523,379 | 1,412,743 | 1,610,254 | 1,759,970 | 1,918,385 |
| PLANNING AND DEVELOPMENT | - | - | - | - | - | - | - | - | - |
| HEALTH | 18,250 | 20,170 | 20,893 | 39,479 | 39,479 | 10,371 | 21,232 | 22,228 | 27,912 |
| COMMUNITY AND SOCIAL SERVICES | 669,349 | 747,794 | 893,475 | 991,219 | 1,019,219 | 871,098 | 985,250 | 1,081,907 | 1,180,162 |
| HOUSING | - | - | - | - | - | - | - | - | - |
| PUBLIC SAFETY | 41,616 | 30,246 | 69,587 | 65,451 | 95,451 | 74,230 | 71,471 | 72,774 | 80,943 |
| SPORT AND RECREATION | 252,284 | 378,628 | 452,510 | 456,904 | 656,596 | 588,891 | 515,489 | 532,052 | 575,632 |
| ENVIRONMENTAL PROTECTION | - | - | - | - | - | - | - | - | - |
| SOLID WASTE MANAGEMENT | - | 2,156,320 | 566,745 | 2,479,847 | 2,604,847 | 2,465,633 | 2,308,925 | 2,543,131 | 2,765,212 |
| WASTE WATER MANAGEMENT | 3,386,279 | 1,917,141 | 4,123,951 | 2,757,773 | 2,757,773 | 2,205,491 | 2,388,575 | 2,667,617 | 2,981,069 |
| ROAD TRANSPORT | 1,584,388 | 2,192,312 | 2,289,587 | 2,868,942 | 2,968,442 | 2,789,583 | 2,822,438 | 3,180,535 | 3,621,031 |
| WATER | 423,861 | 621,863 | 866,420 | 1,061,086 | 1,131,086 | 805,769 | 858,255 | 1,059,735 | 1,152,640 |
| ELECTRICITY | 3,388,846 | 4,218,791 | 5,351,629 | 6,160,076 | 6,860,076 | 6,542,096 | 7,540,456 | 9,553,857 | 11,665,065 |
| Total Expenditure by Vote | 35,253,877 | 34,681,247 | 40,342,420 | 38,002,611 | 40,205,748 | 40,367,021 | 41,103,084 | 45,781,554 | 51,372,268 |
| Surplus/(Deficit) for the year | 17,171,904 | 2,250,835 | 10,327,741 | 4,966,000 | 4,966,000 | 4,966,000 | 8,274,000 | 7,499,001 | 7,483,002 |

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote. The following table is an analysis of the surplus or deficit for the electricity and water trading services.

Table 12 Surplus/(Deficit) calculations for the trading services

| Description R | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------------------|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Electricity | | | | | | | | | |
| Total Revenue(including grants and transfers) | 4,053,099 | 4,793,857 | 5,840,750 | 6,738,523 | 6,738,523 | 6,888,134 | 7,567,234 | 8,946,178 | 10,278,384 |
| Operating expenditure | 3,388,846 | 4,218,791 | 5,351,629 | 6,160,076 | 6,860,076 | 6,542,096 | 7,540,456 | 9,553,857 | 11,665,065 |
| Surplus/(Deficit) for the year | 664,253 | 575,066 | 489,122 | 578,447 | (121,553) | 346,038 | 26,778 | (607,679) | (1,386,681) |
| Percentage Surplus/(Deficit) | 16.39% | 12.00% | 8.37% | 8.58% | (1.8%) | 5.02% | 0.35% | (6.8%) | (13.5%) |
| Water | | | | | | | | | |
| Total Revenue(including grants and transfers) | 2,951,850 | 3,301,174 | 3,426,488 | 3,633,905 | 3,633,905 | 3,729,688 | 3,881,454 | 4,710,164 | 5,524,864 |
| Operating expenditure | 423,861 | 621,863 | 866,420 | 1,061,086 | 1,131,086 | 805,769 | 858,255 | 1,059,735 | 1,152,640 |
| Surplus/(Deficit) for the year | 2,527,989 | 2,679,311 | 2,560,068 | 2,572,819 | 2,502,819 | 2,923,919 | 3,023,199 | 3,650,429 | 4,372,224 |
| Percentage Surplus/(Deficit) | 85.64% | 81.16% | 74.71% | 70.80% | 68.87% | 78.40% | 77.89% | 77.50% | 79.14% |
| Waste water | | | | | | | | | |
| Total Revenue(including grants and transfers) | 4,137,592 | 2,173,789 | 2,251,070 | 2,391,118 | 2,391,118 | 2,365,223 | 2,615,933 | 2,911,447 | 3,431,832 |
| Operating expenditure | 3,386,279 | 1,917,141 | 4,123,951 | 2,757,773 | 2,757,773 | 2,205,491 | 2,388,575 | 2,667,617 | 2,981,069 |
| Surplus/(Deficit) for the year | 751,313 | 256,648 | (1,872,881) | (366,655) | (366,655) | 159,732 | 227,358 | 243,830 | 450,763 |
| Percentage Surplus/(Deficit) | 18.16% | 11.81% | (83.2%) | (15.3%) | (15.3%) | 6.75% | 8.69% | 8.37% | 13.13% |
| Refuse | | | | | | | | | |
| Total Revenue(including grants and transfers) | - | 2,471,309 | 2,585,291 | 2,740,655 | 2,740,655 | 2,861,225 | 3,049,609 | 3,539,315 | 4,168,078 |
| Operating expenditure | - | 2,156,320 | 566,745 | 2,479,847 | 2,604,847 | 2,465,633 | 2,308,925 | 2,543,131 | 2,765,212 |
| Surplus/(Deficit) for the year | - | 314,989 | 2,018,546 | 260,808 | 135,808 | 395,592 | 740,684 | 996,184 | 1,402,866 |
| Percentage Surplus/(Deficit) | 0.00% | 12.75% | 78.08% | 9.52% | 4.96% | 13.83% | 24.29% | 28.15% | 33.66% |

The electricity trading surplus is deteriorating over the 2012/13 MTREF from 0.35 per cent or R 26 thousand to a deficit of 13.5% by 2014/15. This is primarily as a result of the high increases in Eskom bulk purchases as well as the restrictions placed on tariff increases by NERSA.

The surplus on the water account remains relatively constant over the MTREF translating into a surplus of 77.89 per cent, 77.50 per cent and 79.14 per cent for each of the respective financial years.

Wastewater also has a fairly constant surplus over the MTREF.

Refuse removal anticipates a surplus increase from 24.29% in 2012/13 to 33.66% in 2014/15.

MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | | 2012/13 Medium Term Revenue & | | |
|--|-------------------|--------------------|-------------------|----------------------|--------------------|--------------------|--------------------|-------------------------------|------------------------|------------------------|
| R | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Revenue By Source | | | | | | | | | | |
| Property rates | 2,683,429 | 3,892,838 | 3,908,466 | 3,993,222 | 3,993,222 | 3,879,860 | 3,879,860 | 4,626,502 | 5,548,511 | 5,937,763 |
| Property rates - penalties & collection charges | - | 204,870 | 248,377 | 190,000 | 190,000 | 190,000 | 190,000 | 190,000 | 199,500 | 209,475 |
| Service charges - electricity revenue | 3,725,463 | 4,466,913 | 5,514,194 | 6,411,587 | 6,411,587 | 6,561,818 | 6,561,818 | 7,240,298 | 8,619,206 | 9,951,375 |
| Service charges - water revenue | 2,624,724 | 2,974,678 | 3,100,112 | 3,307,229 | 3,307,229 | 3,403,361 | 3,403,361 | 3,554,778 | 4,383,465 | 5,198,143 |
| Service charges - sanitation revenue | 3,809,413 | 1,847,552 | 1,924,834 | 2,064,882 | 2,064,882 | 2,038,986 | 2,038,986 | 2,289,697 | 2,585,211 | 3,105,596 |
| Service charges - refuse revenue | - | 2,470,537 | 2,584,520 | 2,739,875 | 2,739,875 | 2,860,401 | 2,860,401 | 3,048,829 | 3,538,496 | 4,167,218 |
| Service charges - other | | | | | | | | | | |
| Rental of facilities and equipment | 421,400 | 446,335 | 448,165 | 409,730 | 409,730 | 421,308 | 421,308 | 410,674 | 431,133 | 452,689 |
| Interest earned - external investments | 1,667,689 | 1,743,469 | 1,115,642 | 1,297,000 | 1,297,000 | 1,214,554 | 1,214,554 | 1,297,000 | 1,361,850 | 1,429,943 |
| Interest earned - outstanding debtors | 7,086 | 4,713 | 4,009 | 3,300 | 3,300 | 3,300 | 3,300 | 3,300 | 3,465 | 3,638 |
| Dividends received | | | | | | | | | | |
| Fines | 13,853 | 19,189 | 19,652 | 12,230 | 12,230 | 13,248 | 13,248 | 12,230 | 12,842 | 13,484 |
| Licences and permits | 25,665 | 17,837 | 14,737 | 14,200 | 14,200 | 8,784 | 8,784 | 7,420 | 7,791 | 8,181 |
| Agency services | 88,345 | 96,122 | 105,017 | 97,000 | 97,000 | 102,963 | 102,963 | 97,000 | 101,850 | 106,943 |
| Transfers recognised - operational | 19,840,224 | 12,597,889 | 20,822,137 | 13,617,000 | 13,617,000 | 13,617,000 | 13,617,000 | 15,906,000 | 15,167,834 | 16,266,348 |
| Other revenue | 214,251 | 943,914 | 2,090,155 | 919,356 | 3,122,493 | 3,125,437 | 3,125,437 | 1,119,356 | 1,220,400 | 1,321,474 |
| Gains on disposal of PPE | 36,484 | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 35,158,026 | 31,726,857 | 41,900,018 | 35,076,611 | 37,279,748 | 37,441,020 | 37,441,020 | 39,803,084 | 43,181,554 | 48,172,270 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | 8,410,402 | 10,166,220 | 10,521,712 | 11,605,749 | 12,049,886 | 11,513,251 | 11,513,251 | 11,979,972 | 13,327,950 | 14,623,090 |
| Remuneration of councillors | 1,024,365 | 1,273,038 | 1,597,732 | 1,801,038 | 1,801,038 | 1,783,060 | 1,783,060 | 1,880,988 | 2,035,395 | 2,238,932 |
| Debt impairment | - | 894,743 | 167,488 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 236,250 | 248,063 |
| Depreciation & asset impairment | 1,600,594 | 2,386,161 | 2,587,417 | 3,357,000 | 3,357,000 | 3,357,000 | 3,357,000 | 3,135,177 | 3,605,454 | 4,170,309 |
| Finance charges | 6,214 | 336,225 | 434,488 | - | - | - | - | - | - | - |
| Bulk purchases | 2,772,497 | 3,690,256 | 4,806,898 | 5,640,877 | 6,340,877 | 6,068,892 | 6,068,892 | 7,000,035 | 8,970,602 | 11,033,137 |
| Other materials | 453,456 | 309,268 | 514,057 | 361,600 | 462,100 | 271,007 | 271,007 | 379,200 | 398,311 | 418,235 |
| Contracted services | 223,720 | 144,206 | 231,847 | 408,345 | 513,345 | 488,068 | 488,068 | 428,479 | 452,913 | 482,052 |
| Transfers and grants | 4,324,209 | 5,733,259 | 6,888,136 | 7,259,043 | 7,259,043 | 7,259,043 | 7,259,043 | 7,168,903 | 7,953,903 | 8,832,903 |
| Other expenditure | 16,437,285 | 9,744,768 | 12,576,701 | 7,341,959 | 8,195,459 | 9,399,700 | 9,399,700 | 8,903,330 | 8,798,676 | 9,323,342 |
| Loss on disposal of PPE | 1,135 | 3,100 | 15,944 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,100 | 2,205 |
| Total Expenditure | 35,253,877 | 34,681,244 | 40,342,419 | 38,002,611 | 40,205,748 | 40,367,021 | 40,367,021 | 41,103,084 | 45,781,554 | 51,372,268 |
| Surplus/(Deficit) | (95,850) | (2,954,387) | 1,557,598 | (2,926,000) | (2,926,000) | (2,926,001) | (2,926,001) | (1,300,000) | (2,600,000) | (3,199,998) |
| Transfers recognised - capital | 17,267,755 | 5,205,223 | 8,770,143 | 7,892,000 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | | | | | | | | | | |
| Surplus/(Deficit) after capital transfers & contributions | 17,171,904 | 2,250,836 | 10,327,741 | 4,966,000 | 4,966,000 | 4,965,999 | 4,965,999 | 8,274,000 | 7,499,000 | 7,483,002 |
| Taxation | | | | | | | | | | |
| Surplus/(Deficit) after taxation | 17,171,904 | 2,250,836 | 10,327,741 | 4,966,000 | 4,966,000 | 4,965,999 | 4,965,999 | 8,274,000 | 7,499,000 | 7,483,002 |
| Attributable to minorities | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | 17,171,904 | 2,250,836 | 10,327,741 | 4,966,000 | 4,966,000 | 4,965,999 | 4,965,999 | 8,274,000 | 7,499,000 | 7,483,002 |
| Share of surplus/ (deficit) of associate | | | | | | | | | | |
| Surplus/(Deficit) for the year | 17,171,904 | 2,250,836 | 10,327,741 | 4,966,000 | 4,966,000 | 4,965,999 | 4,965,999 | 8,274,000 | 7,499,000 | 7,483,002 |

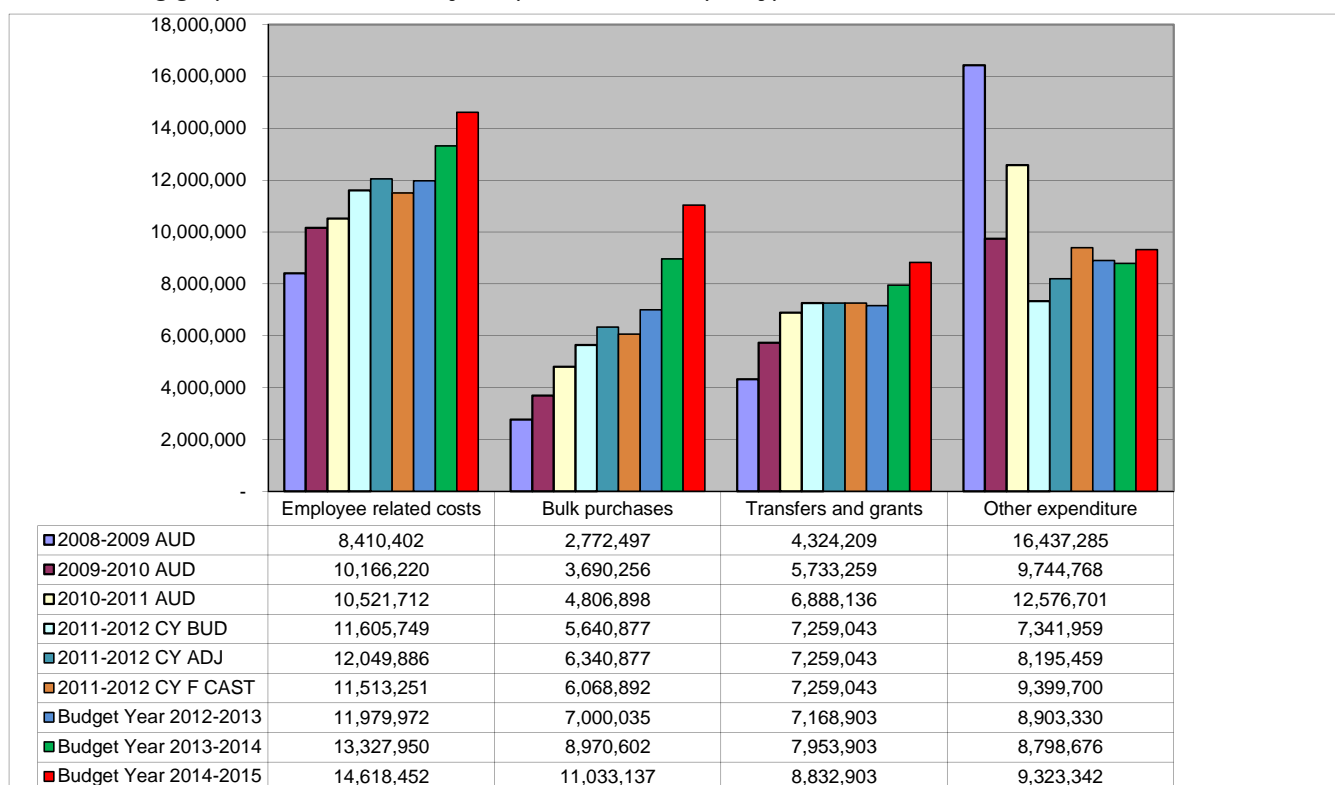
Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R39.8 million in 2012/13 and escalates to R48.1 million by 2014/15. This represents a year-on-year increase of 8.49 per cent for the 2013/14 financial year and 11.56 per cent for the 2014/15 financial year.
2. Revenue to be generated from property rates is R4.6 million in the 2012/13 financial year and increases to R5.9 million by 2014/15 which represents 12.33 per cent of the operating revenue base of the municipality and therefore remains a significant funding source. Tariff increases have been factored in at 25 per cent and 10 per cent for each of the outer years of the MTREF.

3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the municipality totalling R16.1 million for the 2012/13 financial year and increasing to R22.4 million by 2014/15. For the 2012/13 financial year services charges amount to 40.53 per cent of the total revenue base and grows by 8 per cent per annum over the medium-term. This growth can mainly be attributed to the increase in the bulk price of electricity.

4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real terms the grants receipts from national government are declining as a percentage of total revenue over the MTREF from 39.96 per cent to 33.77 per cent in 2014/15. The percentage share of this revenue source declines due to the more rapid relative growth in service charge revenues. It still remains the second highest source of cash income for the municipality. This means that the municipality becomes more dependant on Government for funding of operational costs.

The following graph illustrates the major expenditure items per type.



Bulk purchases have significantly increased over the 2008/09 to 2014/15 period escalating from R2.7 million to R11 million. These increases can be attributed to the substantial increase in the cost of bulk electricity from Eskom.

MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

| Vote | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|---|-------------------|------------------|-------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Capital expenditure - Vote | | | | | | | | | | |
| Single-year expenditure to be appropriated | | | | | | | | | | |
| EXECUTIVE AND COUNCIL | - | - | - | - | - | - | - | - | - | - |
| BUDGET AND TREASURY OFFICE | 30,050 | 208,267 | 534,991 | 2,000,000 | - | - | - | - | 2,000,000 | - |
| CORPORATE SERVICES | - | - | - | - | - | - | - | - | - | - |
| PLANNING AND DEVELOPMENT | - | - | - | - | - | - | - | - | - | - |
| HEALTH | - | - | - | - | - | - | - | - | - | - |
| COMMUNITY AND SOCIAL SERVICES | 105,211 | 105,749 | 54,072 | - | - | - | - | - | 100,000 | - |
| HOUSING | - | - | - | - | - | - | - | - | - | - |
| PUBLIC SAFETY | - | - | - | - | - | - | - | - | - | - |
| SPORT AND RECREATION | - | 38,700 | - | - | - | - | - | - | - | 5,683,000 |
| ENVIRONMENTAL PROTECTION | - | - | - | - | - | - | - | - | - | - |
| SOLID WASTE MANAGEMENT | - | - | 1,377,431 | - | - | - | - | - | 7,999,000 | 2,000,000 |
| WASTE WATER MANAGEMENT | 11,642,536 | 2,468,875 | 1,346,926 | 3,000,000 | 2,500,000 | 2,500,000 | 2,500,000 | - | - | - |
| ROAD TRANSPORT | 2,315,718 | 1,841,631 | 4,316,907 | 2,892,000 | 5,392,000 | 5,392,000 | 5,392,000 | 9,574,000 | - | - |
| WATER | 3,620,504 | 567,768 | 2,036,999 | - | - | - | - | - | - | 3,000,000 |
| ELECTRICITY | 2,430 | 20,662 | 2,939,053 | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | 17,716,449 | 5,251,652 | 12,606,379 | 7,892,000 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| Total Capital Expenditure - Vote | 17,716,449 | 5,251,652 | 12,606,379 | 7,892,000 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| Capital Expenditure - Standard | | | | | | | | | | |
| Governance and administration | 30,050 | 208,267 | 534,991 | 2,000,000 | - | - | - | - | 2,000,000 | - |
| Executive and council | - | - | - | - | - | - | - | - | - | - |
| Budget and treasury office | 30,050 | 208,267 | 534,991 | 2,000,000 | - | - | - | - | 2,000,000 | - |
| Corporate services | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | 105,211 | 144,449 | 54,072 | - | - | - | - | - | 100,000 | 5,683,000 |
| Community and social services | 105,211 | 105,749 | 54,072 | - | - | - | - | - | 100,000 | - |
| Sport and recreation | - | 38,700 | - | - | - | - | - | - | - | 5,683,000 |
| Public safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | 2,315,718 | 1,841,631 | 4,316,907 | 2,892,000 | 5,392,000 | 5,392,000 | 5,392,000 | 9,574,000 | - | - |
| Planning and development | - | - | - | - | - | - | - | - | - | - |
| Road transport | 2,315,718 | 1,841,631 | 4,316,907 | 2,892,000 | 5,392,000 | 5,392,000 | 5,392,000 | 9,574,000 | - | - |
| Environmental protection | - | - | - | - | - | - | - | - | - | - |
| Trading services | 15,265,470 | 3,057,305 | 7,700,410 | 3,000,000 | 2,500,000 | 2,500,000 | 2,500,000 | - | 7,999,000 | 5,000,000 |
| Electricity | 2,430 | 20,662 | 2,939,053 | - | - | - | - | - | - | - |
| Water | 3,620,504 | 567,768 | 2,036,999 | - | - | - | - | - | - | 3,000,000 |
| Waste water management | 11,642,536 | 2,468,875 | 1,346,926 | 3,000,000 | 2,500,000 | 2,500,000 | 2,500,000 | - | - | - |
| Waste management | - | - | 1,377,431 | - | - | - | - | - | 7,999,000 | 2,000,000 |
| Total Capital Expenditure - Standard | 17,716,449 | 5,251,652 | 12,606,379 | 7,892,000 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| Funded by: | | | | | | | | | | |
| National Government | 17,568,358 | 5,202,222 | 12,538,615 | 7,892,000 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| Provincial Government | 100,211 | - | 54,072 | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 17,668,569 | 5,202,222 | 12,592,687 | 7,892,000 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| Public contributions & donations | | | | | | | | | | |
| Borrowing | | | | | | | | | | |
| Internally generated funds | 47,880 | 49,430 | 13,692 | | | | | | | |
| Total Capital Funding | 17,716,449 | 5,251,652 | 12,606,379 | 7,892,000 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

2. Single-year capital expenditure has been appropriated at R9.57 million for the 2012/13 financial year and remains relatively constant over the MTREF at levels of R10.09 million and R10.68 million respectively for the two outer years.

3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.

5. The capital programme is funded from national and provincial grants and transfers.

MBRR Table A6 - Budgeted Financial Position

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|--|--------------------|--------------------|--------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| ASSETS | | | | | | | | | | |
| Current assets | | | | | | | | | | |
| Cash | 394,454 | 283,025 | 13,151 | | | | | 596,593 | | |
| Call investment deposits | 34,708,361 | 28,969,249 | 21,134,211 | - | - | - | - | - | - | - |
| Consumer debtors | 2,603,466 | 1,636,778 | 2,514,612 | 1,645,680 | 1,645,680 | 1,668,443 | 1,668,443 | 1,870,010 | 2,262,439 | 2,631,957 |
| Other debtors | 6,690 | 9,038 | 10,634 | | | | | | | |
| Current portion of long-term receivables | 8,032 | 8,360 | 6,633 | | | | | | | |
| Inventory | | | | | | | | | | |
| Total current assets | 37,721,003 | 30,906,450 | 23,679,241 | 1,645,680 | 1,645,680 | 1,668,443 | 1,668,443 | 2,466,603 | 2,262,439 | 2,631,957 |
| Non current assets | | | | | | | | | | |
| Long-term receivables | 70,286 | 66,371 | 64,028 | (8,032) | (8,032) | (8,032) | (8,032) | (8,032) | (8,032) | (8,032) |
| Investments | | | | | | | | | | |
| Investment property | | 10,239,676 | 10,227,346 | | | | | | | |
| Investment in Associate | | | | | | | | | | |
| Property, plant and equipment | 90,856,461 | 71,396,532 | 81,274,883 | 4,535,000 | 4,535,000 | 4,535,000 | 4,535,000 | 6,438,823 | 6,493,546 | 6,512,691 |
| Agricultural | | | | | | | | | | |
| Biological | | | | | | | | | | |
| Intangible | 864 | 5,057 | 155,349 | | | | | | | |
| Other non-current assets | | | | | | | | | | |
| Total non current assets | 90,927,611 | 81,707,636 | 91,721,606 | 4,526,968 | 4,526,968 | 4,526,968 | 4,526,968 | 6,430,791 | 6,485,514 | 6,504,659 |
| TOTAL ASSETS | 128,648,614 | 112,614,086 | 115,400,847 | 6,172,648 | 6,172,648 | 6,195,411 | 6,195,411 | 8,897,394 | 8,747,953 | 9,136,616 |
| LIABILITIES | | | | | | | | | | |
| Current liabilities | | | | | | | | | | |
| Bank overdraft | 217,277 | | | 793,617 | 793,617 | 816,380 | 816,380 | | 566,120 | 905,400 |
| Borrowing | 57,746 | - | - | - | - | - | - | - | - | - |
| Consumer deposits | 208,504 | 225,179 | 244,389 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 |
| Trade and other payables | 21,112,940 | 13,738,803 | 4,557,491 | - | - | - | - | - | - | - |
| Provisions | 526,255 | 1,011,624 | 1,330,534 | | | | | | | |
| Total current liabilities | 22,122,722 | 14,975,606 | 6,132,414 | 822,617 | 822,617 | 845,380 | 845,380 | 29,000 | 595,120 | 934,400 |
| Non current liabilities | | | | | | | | | | |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Provisions | 3,168,960 | 4,673,239 | 5,975,448 | 384,031 | 384,031 | 384,031 | 384,031 | 594,394 | 653,833 | 719,216 |
| Total non current liabilities | 3,168,960 | 4,673,239 | 5,975,448 | 384,031 | 384,031 | 384,031 | 384,031 | 594,394 | 653,833 | 719,216 |
| TOTAL LIABILITIES | 25,291,682 | 19,648,845 | 12,107,862 | 1,206,648 | 1,206,648 | 1,229,411 | 1,229,411 | 623,394 | 1,248,953 | 1,653,616 |
| NET ASSETS | 103,356,932 | 92,965,241 | 103,292,985 | 4,966,000 | 4,966,000 | 4,966,000 | 4,966,000 | 8,274,000 | 7,499,000 | 7,483,000 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | 91,211,846 | 81,200,798 | 91,771,153 | 4,966,000 | 4,966,000 | 4,965,999 | 4,965,999 | 8,274,000 | 7,499,000 | 7,483,002 |
| Reserves | 12,145,086 | 11,764,445 | 11,521,832 | - | - | - | - | - | - | - |
| Minorities' interests | | | | | | | | | | |
| TOTAL COMMUNITY WEALTH/EQUITY | 103,356,931 | 92,965,243 | 103,292,985 | 4,966,000 | 4,966,000 | 4,965,999 | 4,965,999 | 8,274,000 | 7,499,000 | 7,483,002 |

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).

2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

3. MBRR Table A6 is supported by an extensive table of notes (SA3 which can be found on pages 64, 65 and 66) providing a detailed analysis of the major components of a number of items, including:

- Call investments deposits;
- Consumer debtors;
- Property, plant and equipment;
- Trade and other payables;
- Provisions non current;
- Changes in net assets; and
- Reserves

4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.

5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

MBRR Table A7 - Budgeted Cash Flow Statement

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|---|---------------------|--------------------|---------------------|----------------------|--------------------|--------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| R | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Ratepayers and other | 15,699,327 | 13,912,404 | 9,353,260 | 18,513,632 | 20,716,769 | 20,937,723 | 20,937,723 | 20,726,774 | 24,385,966 | 27,840,384 |
| Government - operating | 19,669,494 | 12,597,889 | 16,999,850 | 13,617,000 | 13,617,000 | 13,617,000 | 13,617,000 | 15,906,000 | 15,167,834 | 16,266,348 |
| Government - capital | 17,267,755 | 5,202,223 | 12,592,430 | 7,892,000 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| Interest | 1,667,689 | 1,747,805 | 1,119,651 | 1,300,300 | 1,300,300 | 1,217,854 | 1,217,854 | 1,300,300 | 1,365,315 | 1,433,581 |
| Dividends | | | | | | | | | | |
| Payments | | | | | | | | | | |
| Suppliers and employees | (46,551,679) | (27,975,386) | (28,255,375) | (27,002,537) | (29,205,674) | (29,366,946) | (29,366,946) | (30,204,610) | (33,568,364) | (37,649,842) |
| Finance charges | (349,973) | (290,205) | (434,488) | | | | - | | | |
| Transfers and Grants | (4,324,209) | (5,733,259) | (6,888,136) | (7,259,043) | (7,259,043) | (7,259,043) | (7,259,043) | (7,168,903) | (7,953,903) | (8,832,903) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 3,078,403 | (538,529) | 4,487,192 | 7,061,352 | 7,061,352 | 7,038,588 | 7,038,588 | 10,133,561 | 9,495,848 | 9,740,568 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | 55,549 | | 13,806 | | | | | | | |
| Decrease (Increase) in non-current debtors | 7,718 | 8,032 | 8,360 | 8,032 | 8,032 | 8,032 | 8,032 | 8,032 | 8,032 | 8,032 |
| Decrease (increase) other non-current receivables | 2,026 | | | | | | - | | | |
| Decrease (increase) in non-current investments | | | | | | | - | - | - | - |
| Payments | | | | | | | | | | |
| Capital assets | (17,716,449) | (5,257,877) | (12,633,480) | (7,892,000) | (7,892,000) | (7,892,000) | (7,892,000) | (9,574,000) | (10,099,000) | (10,683,000) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (17,651,157) | (5,249,845) | (12,611,314) | (7,883,968) | (7,883,968) | (7,883,968) | (7,883,968) | (9,565,968) | (10,090,968) | (10,674,968) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | | | | | | | | | |
| Borrowing long term/refinancing | | | | | | | | | | |
| Increase (decrease) in consumer deposits | 14,905 | 16,675 | 19,210 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 |
| Payments | | | | | | | | | | |
| Repayment of borrowing | (170,619) | (78,843) | | | | | - | - | - | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | (155,714) | (62,168) | 19,210 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 |
| NET INCREASE/ (DECREASE) IN CASH HELD | (14,728,467) | (5,850,542) | (8,104,912) | (793,617) | (793,617) | (816,380) | (816,380) | 596,593 | (566,120) | (905,400) |
| Cash/cash equivalents at the year begin: | 49,831,282 | 35,102,815 | 29,252,273 | 21,147,361 | 29,252,274 | 29,252,274 | 29,252,274 | 28,435,894 | 29,032,487 | 28,466,367 |
| Cash/cash equivalents at the year end: | 35,102,815 | 29,252,273 | 21,147,361 | 20,353,744 | 28,458,657 | 28,435,894 | 28,435,894 | 29,032,487 | 28,466,367 | 27,560,967 |

MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

| Vote | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|--|-------------------|-------------------|-------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| R | | | | | | | | | | |
| Cash and investments available | | | | | | | | | | |
| Cash/cash equivalents at the year end | 35,102,815 | 29,252,273 | 21,147,361 | 20,353,744 | 28,458,657 | 28,435,894 | 28,435,894 | 29,032,487 | 28,466,367 | 27,560,967 |
| Other current investments > 90 days | (217,277) | 1 | 1 | (21,147,361) | (29,252,274) | (29,252,274) | (29,252,274) | (28,435,894) | (29,032,487) | (28,466,367) |
| Non current assets - Investments | - | - | - | - | - | - | - | - | - | - |
| Cash and investments available: | 34,885,538 | 29,252,274 | 21,147,362 | (793,617) | (793,617) | (816,380) | (816,380) | 596,593 | (566,120) | (905,400) |
| Application of cash and investments | | | | | | | | | | |
| Unspent conditional transfers | 16,040,469 | 13,097,173 | 3,509,447 | - | - | - | - | - | - | - |
| Unspent borrowing | | | | | | | | | | |
| Statutory requirements | | | | | | | | | | |
| Other working capital requirements | 3,102,996 | 527,960 | 902,009 | - | - | - | - | - | - | - |
| Other provisions | | | | | | | | | | |
| Long term investments committed | - | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | 12,105,185 | 11,709,994 | 11,467,382 | - | - | - | - | - | - | - |
| Total Application of cash and investments | 31,248,649 | 25,335,127 | 15,878,838 | - | - | - | - | - | - | - |
| Surplus(shortfall) | 3,636,888 | 3,917,148 | 5,268,524 | (793,617) | (793,617) | (816,380) | (816,380) | 596,593 | (566,120) | (905,400) |

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.

2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. It can be seen that the cash levels of the municipality fell significantly over the 2008/09 to 2010/11 period owing directly to a net decrease in cash for the 2008/09 financial year of R14.2 million, R5.8 million for the 2009/10 financial year and R8.1 million for the 2010/11 financial year. This was mainly due to unspending of conditional grants
4. The approved 2011/12 MTREF provide for a further net decrease in cash of R0.8 million for the 2011/12 financial year. The further decline in cash is due to assets being purchased.

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be “funded”.
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the table it can be seen that for the period 2008/09 to 2011/12 the surplus changed from R3.6 million to a deficit of R.79 million.
6. As part of the budgeting and planning guidelines that informed the compilation of the 2012/13 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

MBRR Table A9 - Asset Management

| R | Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|----------------------------|--|-------------------|------------------|-------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| CAPITAL EXPENDITURE | | | | | | | | | | |
| | Total New Assets | 12,081,779 | 721,799 | 193,061 | 3,000,000 | 2,500,000 | 2,500,000 | - | 2,100,000 | 1,000,000 |
| | Infrastructure - Road transport | - | - | - | - | - | - | - | - | - |
| | Infrastructure - Electricity | - | - | - | - | - | - | - | - | - |
| | Infrastructure - Water | - | - | - | - | - | - | - | - | 1,000,000 |
| | Infrastructure - Sanitation | 11,642,536 | - | - | 3,000,000 | 2,500,000 | 2,500,000 | - | - | - |
| | Infrastructure - Other | - | - | - | - | - | - | - | 2,000,000 | - |
| | Infrastructure | 11,642,536 | - | - | 3,000,000 | 2,500,000 | 2,500,000 | - | 2,000,000 | 1,000,000 |
| | Community | 385,479 | - | - | - | - | - | - | 100,000 | - |
| | Heritage assets | 5,000 | - | - | - | - | - | - | - | - |
| | Investment properties | - | - | - | - | - | - | - | - | - |
| | Other assets | 48,764 | 709,160 | - | - | - | - | - | - | - |
| | Agricultural Assets | - | - | - | - | - | - | - | - | - |
| | Biological assets | - | - | - | - | - | - | - | - | - |
| | Intangibles | - | 12,639 | 193,061 | - | - | - | - | - | - |
| | Total Renewal of Existing Assets | 5,634,670 | 4,529,853 | 12,413,318 | 4,892,000 | 5,392,000 | 5,392,000 | 9,574,000 | 7,999,000 | 9,683,000 |
| | Infrastructure - Road transport | 2,014,166 | 1,724,789 | 4,316,907 | 2,892,000 | 5,392,000 | 5,392,000 | 9,574,000 | - | - |
| | Infrastructure - Electricity | - | - | 2,939,053 | - | - | - | - | - | - |
| | Infrastructure - Water | 3,620,504 | 567,768 | 2,036,999 | - | - | - | - | - | 2,000,000 |
| | Infrastructure - Sanitation | - | 2,237,296 | 1,346,926 | - | - | - | - | - | - |
| | Infrastructure - Other | - | - | 1,377,431 | 2,000,000 | - | - | - | 7,999,000 | 2,000,000 |
| | Infrastructure | 5,634,670 | 4,529,853 | 12,017,317 | 4,892,000 | 5,392,000 | 5,392,000 | 9,574,000 | 7,999,000 | 4,000,000 |
| | Community | - | - | 54,072 | - | - | - | - | - | 5,683,000 |
| | Heritage assets | - | - | - | - | - | - | - | - | - |
| | Investment properties | - | - | - | - | - | - | - | - | - |
| | Other assets | - | - | 341,930 | - | - | - | - | - | - |
| | Agricultural Assets | - | - | - | - | - | - | - | - | - |
| | Biological assets | - | - | - | - | - | - | - | - | - |
| | Intangibles | - | - | - | - | - | - | - | - | - |
| | Total Capital Expenditure | | | | | | | | | |
| | Infrastructure - Road transport | 2,014,166 | 1,724,789 | 4,316,907 | 2,892,000 | 5,392,000 | 5,392,000 | 9,574,000 | - | - |
| | Infrastructure - Electricity | - | - | 2,939,053 | - | - | - | - | - | - |
| | Infrastructure - Water | 3,620,504 | 567,768 | 2,036,999 | - | - | - | - | - | 3,000,000 |
| | Infrastructure - Sanitation | 11,642,536 | 2,237,296 | 1,346,926 | 3,000,000 | 2,500,000 | 2,500,000 | - | - | - |
| | Infrastructure - Other | - | - | 1,377,431 | 2,000,000 | - | - | - | 9,999,000 | 2,000,000 |
| | Infrastructure | 17,277,206 | 4,529,853 | 12,017,317 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 9,999,000 | 5,000,000 |
| | Community | 385,479 | - | 54,072 | - | - | - | - | 100,000 | 5,683,000 |
| | Heritage assets | 5,000 | - | - | - | - | - | - | - | - |
| | Investment properties | - | - | - | - | - | - | - | - | - |
| | Other assets | 48,764 | 709,160 | 341,930 | - | - | - | - | - | - |
| | Agricultural Assets | - | - | - | - | - | - | - | - | - |
| | Biological assets | - | - | - | - | - | - | - | - | - |
| | Intangibles | - | 12,639 | 193,061 | - | - | - | - | - | - |
| | TOTAL CAPITAL EXPENDITURE - Asset class | 17,716,449 | 5,251,652 | 12,606,379 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |

MBRR Table A9 - Asset Management

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|--|-------------------|-------------------|-------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| ASSET REGISTER SUMMARY - PPE (WDV) | | | | | | | | | |
| Infrastructure - Road transport | | | | 2,892,000 | 5,392,000 | 5,392,000 | 9,574,000 | - | - |
| Infrastructure - Electricity | | | | - | - | - | - | - | - |
| Infrastructure - Water | 13,128,624 | 13,074,022 | | - | - | - | - | - | 3,000,000 |
| Infrastructure - Sanitation | 11,170,660 | 26,974,984 | | 3,000,000 | 2,500,000 | 2,500,000 | - | - | - |
| Infrastructure - Other | | | | 2,000,000 | - | - | - | 9,999,000 | 2,000,000 |
| Infrastructure | 24,299,285 | 40,049,007 | - | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 9,999,000 | 5,000,000 |
| Community | 1,841,069 | 1,725,003 | | - | - | - | - | 100,000 | 5,683,000 |
| Heritage assets | | 5,000 | | - | - | - | - | - | - |
| Investment properties | - | 10,239,676 | 10,227,346 | - | - | - | - | - | - |
| Other assets | 1,990,513 | 2,497,773 | | - | - | - | - | - | - |
| Agricultural Assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Intangibles | 864 | 5,057 | 155,349 | - | - | - | - | - | - |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 28,131,731 | 54,521,515 | 10,382,695 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| EXPENDITURE OTHER ITEMS | | | | | | | | | |
| <u>Depreciation & asset impairment</u> | 1,600,594 | 2,386,161 | 2,587,417 | 3,357,000 | 3,357,000 | 3,357,000 | 3,135,177 | 3,605,454 | 4,170,309 |
| <u>Repairs and Maintenance by Asset Class</u> | 677,176 | 453,474 | 745,904 | 769,945 | 975,445 | 759,075 | 807,679 | 851,224 | 900,287 |
| Infrastructure - Road transport | 37,450 | 28,449 | 73,425 | 31,000 | 65,500 | 37,499 | 53,000 | 55,650 | 58,435 |
| Infrastructure - Electricity | 99,927 | 42,394 | 160,666 | 81,500 | 81,500 | 100,712 | 91,000 | 98,050 | 109,066 |
| Infrastructure - Water | 55,147 | 40,421 | 55,924 | 74,000 | 114,000 | 83,093 | 85,000 | 89,400 | 93,871 |
| Infrastructure - Sanitation | 5,259 | 10,373 | 16,398 | 155,800 | 155,800 | 86,060 | 80,000 | 84,000 | 88,200 |
| Infrastructure - Other | 17,066 | 3,760 | 33,898 | 8,000 | 21,000 | 1,856 | 8,000 | 8,400 | 8,820 |
| Infrastructure | 214,849 | 125,397 | 340,311 | 350,300 | 437,800 | 309,218 | 317,000 | 335,500 | 358,392 |
| Community | 32,833 | 59,852 | 21,908 | 79,600 | 92,600 | 53,400 | 70,400 | 73,921 | 77,620 |
| Heritage assets | - | - | - | 4,000 | 4,000 | - | - | - | - |
| Investment properties | - | - | - | - | - | - | - | - | - |
| Other assets | 429,494 | 268,225 | 383,685 | 336,045 | 441,045 | 396,456 | 420,279 | 441,803 | 464,275 |
| TOTAL EXPENDITURE OTHER ITEMS | 2,277,770 | 2,839,635 | 3,333,321 | 4,126,945 | 4,332,445 | 4,116,075 | 3,942,856 | 4,456,678 | 5,070,596 |
| % of capital exp on renewal of assets | 46.6% | 627.6% | 6429.7% | 163.1% | 215.7% | 215.7% | 0.0% | 380.9% | 968.3% |
| Renewal of Existing Assets as % of deprecn* | 352.0% | 189.8% | 479.8% | 145.7% | 160.6% | 160.6% | 305.4% | 221.9% | 232.2% |
| R&M as a % of PPE | 0.7% | 0.6% | 0.9% | 17.0% | 21.5% | 16.7% | 12.5% | 13.1% | 13.8% |
| Renewal and R&M as a % of PPE | 22.0% | 9.0% | 127.0% | 72.0% | 81.0% | 78.0% | 108.0% | 88.0% | 99.0% |

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations for providing for new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. The municipality meets the first recommendation, but fails to do so with repairs and maintenance.

MBRR Table A10 - Basic Service Delivery Measurement

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|-----------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Household service targets (000) | | | | | | | | | |
| Water: | | | | | | | | | |
| Piped water inside dwelling | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 |
| Piped water inside yard (but not in dwelling) | 806 | 806 | 806 | 806 | 806 | 806 | 806 | 806 | 806 |
| Using public tap (at least min.service level) | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| Other water supply (at least min.service level) | | | | | | | | | |
| <i>Minimum Service Level and Above sub-total</i> | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 |
| Using public tap (< min.service level) | | | | | | | | | |
| Other water supply (< min.service level) | | | | | | | | | |
| No water supply | | | | | | | | | |
| <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| Total number of households | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 |
| Sanitation/sewerage: | | | | | | | | | |
| Flush toilet (connected to sewerage) | - | 665 | 665 | 665 | 665 | 665 | 665 | 665 | 665 |
| Flush toilet (with septic tank) | 994 | 994 | 994 | 994 | 994 | 994 | 994 | 994 | 994 |
| Chemical toilet | | | | | | | | | |
| Pit toilet (ventilated) | 335 | 335 | 335 | 335 | 335 | 335 | 335 | 335 | 335 |
| Other toilet provisions (> min.service level) | | | | | | | | | |
| <i>Minimum Service Level and Above sub-total</i> | 1,329 | 1,994 | 1,994 | 1,994 | 1,994 | 1,994 | 1,994 | 1,994 | 1,994 |
| Bucket toilet | 735 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| Other toilet provisions (< min.service level) | | | | | | | | | |
| No toilet provisions | | | | | | | | | |
| <i>Below Minimum Service Level sub-total</i> | 735 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| Total number of households | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 |
| Energy: | | | | | | | | | |
| Electricity (at least min.service level) | 831 | 831 | 831 | 831 | 831 | 831 | 831 | 831 | 831 |
| Electricity - prepaid (min.service level) | 907 | 907 | 907 | 907 | 907 | 907 | 907 | 907 | 907 |
| <i>Minimum Service Level and Above sub-total</i> | 1,738 | 1,738 | 1,738 | 1,738 | 1,738 | 1,738 | 1,738 | 1,738 | 1,738 |
| Electricity (< min.service level) | | | | | | | | | |
| Electricity - prepaid (< min. service level) | | | | | | | | | |
| Other energy sources | 326 | 326 | 326 | 326 | 326 | 326 | 326 | 326 | 326 |
| <i>Below Minimum Service Level sub-total</i> | 326 | 326 | 326 | 326 | 326 | 326 | 326 | 326 | 326 |
| Total number of households | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 |
| Refuse: | | | | | | | | | |
| Removed at least once a week | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 |
| <i>Minimum Service Level and Above sub-total</i> | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 |
| Removed less frequently than once a week | | | | | | | | | |
| Using communal refuse dump | | | | | | | | | |
| Using own refuse dump | | | | | | | | | |
| Other rubbish disposal | | | | | | | | | |
| No rubbish disposal | | | | | | | | | |
| <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| Total number of households | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 | 2,064 |
| Households receiving Free Basic Service | | | | | | | | | |
| Water (6 kilolitres per household per month) | 1,264 | 1,264 | 1,264 | 1,367 | 1,367 | 1,367 | 1,367 | 1,367 | 1,367 |
| Sanitation (free minimum level service) | 1,241 | 1,264 | 1,264 | 1,367 | 1,367 | 1,367 | 1,367 | 1,367 | 1,367 |
| Electricity/other energy (50kwh per household) | 745 | 991 | 991 | 1,091 | 1,091 | 1,091 | 1,091 | 1,091 | 1,091 |
| Refuse (removed at least once a week) | 1,264 | 1,264 | 1,264 | 1,367 | 1,367 | 1,367 | 1,367 | 1,367 | 1,367 |
| Cost of Free Basic Services provided (R) | | | | | | | | | |
| Water (10 kilolitres per household per month) | 1,072,224 | 1,310,515 | | 1,570,191 | 1,570,191 | 1,570,191 | 365,809 | 451,110 | 490,480 |
| Sanitation (free sanitation service) | 400,313 | 500,391 | | 1,259,221 | 1,259,221 | 1,259,221 | 2,925,817 | 3,267,513 | 3,651,530 |
| Electricity/other energy (50kwh per household) | 183,897 | 277,698 | | 443,172 | 443,172 | 443,172 | 595,686 | 752,790 | 916,440 |
| Refuse (removed once a week) | 1,037,079 | 1,320,374 | | 1,594,460 | 1,594,460 | 1,594,460 | 1,529,181 | 1,684,363 | 1,831,343 |
| Total cost of FBS provided (minimum soc | 2,693,513 | 3,408,979 | - | 4,867,044 | 4,867,044 | 4,867,044 | 5,416,494 | 6,155,775 | 6,889,793 |

MBRR Table A10 - Basic Service Delivery Measurement

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Highest level of free service provided | | | | | | | | | |
| Property rates (R'000 value threshold) | - | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Water (kilolitres per household per month) | 6 | 6 | 6 | 10 | 10 | 10 | 10 | 10 | 10 |
| Sanitation (kilolitres per household per month) | | | | | | | | | |
| Sanitation (Rand per household per month) | 65 | 155 | 155 | 163 | 163 | 163 | 172 | 171 | 179 |
| Electricity (kwh per household per month) | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Refuse (average litres per week) | 87 | 100 | 100 | 105 | 105 | 105 | 105 | 110 | 116 |
| Revenue cost of free services provided (R'000) | | | | | | | | | |
| Property rates (R15 000 threshold rebate) | | 303,360 | 303,360 | 328,080 | 328,080 | 328,080 | 377,292 | 433,886 | 498,887 |
| Property rates (other exemptions, reductions and rebates) | | | | | | | | | |
| Water | 1,310,515 | 1,495,564.80 | 1,570,191.36 | 1,873,172.76 | 1,873,173 | 1,873,173 | 1,986,196.32 | 2,105,289.36 | 2,421,394.44 |
| Sanitation | 500,391 | 1,199,236 | 1,259,221 | 1,334,763 | 1,334,763 | 1,334,763 | 1,414,872 | 1,499,780 | 1,724,782 |
| Electricity/other energy | 298,155 | 406,515 | 456,247 | 670,166 | 670,166 | 670,166 | 433,097 | 505,280 | 584,025 |
| Refuse | 1,320,374 | 1,518,468 | 1,594,460 | 1,827,898 | 1,827,898 | 1,827,898 | 1,937,640 | 2,053,945 | 2,362,012 |
| Municipal Housing - rental rebates | | | | | | | | | |
| Housing - top structure subsidies | | | | | | | | | |
| Other | 103,738 | 145,483 | 200,021 | 329,734 | 329,734 | 329,734 | 401,100 | 399,334 | 399,334 |
| Total revenue cost of free services provided (total social package) | 3,533,174 | 5,068,627 | 5,383,500 | 6,363,813 | 6,363,813 | 6,363,813 | 6,550,198 | 6,997,514 | 7,990,434 |

Explanatory notes to Table A10 - Basic Service Delivery Measurement

- Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
- The municipality has no significant backlogs
 - Water services – Every citizen has at least RDP services.
 - Sanitation services – backlog will be reduced by over 70 households during the budget year. The number of households with bucket system will be eradicated by 2012/13. These buckets are used in the informal settlement.
 - Electricity services – backlog will be reduced by 70 households. These households are situated in an Eskom distribution area. Where electricity can not be provided, wood and paraffin is provided as fuel.
 - Refuse services – No backlogs are encountered with this service.
- The budget provides for 1 367 households to be registered as indigent in 2012/13, and therefore entitled to receiving Free Basic Services. A few poor people may migrate into the municipal area, but it will have no significant influence.
- It is anticipated that these Free Basic Services will cost the municipality R5.4 million in 2012/13, increasing to R6.9 million in 2014/15. This is covered by the municipality's equitable share allocation from National Government.

Part 2 –Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and management of the municipality meeting under the chair of the Mayor.

The primary aim of the Budget Steering Committee is to ensure that the process followed to compile the budget complies with legislation and good budget practices; that there is proper alignment between the policy and service delivery priorities set out in the municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality; that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2011) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required budget time schedule on 19 July 2011. Key dates applicable to the process were:

| | |
|---------------------|--|
| By 31 August 2011 | - Table before council the schedule of key deadlines for the 2011 - 2012 budget |
| By 30 November 2011 | - Budget Steering Committee meeting - Revise the IDP - Workshop with heads of department - Ask inputs from the community |
| By 31 January 2012 | - Budget Steering Committee meeting - Budget for salaries and wages - Identify capital projects from the IDP |
| By 28 February 2012 | - Budget Steering Committee meeting - Compile draft budget - Set preliminary tariffs - Review budget related policies - Finalise the IDP - Make cash flow projections Finalise the PMS(Measurable Performance Objectives) Compile the SDBIP |
| By 31 March 2012 | - Budget Steering Committee meeting - Table the draft budget - Prepare and send Treasury questionnaires |

| | |
|------------------|--|
| By 30 April 2012 | <ul style="list-style-type: none">- Budget Steering Committee meeting- Consider Treasury and other input/ objections |
| By 31 May 2012 | <ul style="list-style-type: none">- Budget Steering Committee meeting- Finalise the community participation process- Table the budget for adoption- Table the SDBIP to be noted by council- Adopt the budget- Adopt the IDP- Adopt amendments to budget related policies |
| By 30 June 2012 | <ul style="list-style-type: none">- Mayor approved SDBIP- All performance management contracts completed and signed- Prepare and send Treasury questionnaires |

2.1.2 IDP and Service Delivery and Budget Implementation Plan

The municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. IDP planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.3 Financial Modelling and Key Planning Drivers

The following key factors and planning strategies have informed the compilation of the 2012/13 MTREF:

- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e inflation, Eskom increases, household debt)
- The approved 2011/12 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

2.1.4 Community Consultation

The draft 2012/13 MTREF, as tabled before Council on 28 March 2012 for community consultation, was published on the municipality's website, and hard copies were made available at each of the three offices in Carnarvon, Vanwyksvlei and Vosburg.

All documents in the appropriate format (electronic and printed) were provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make comments.

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process. Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political office bearers. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the municipality, issues of national and provincial importance should be reflected in the IDP. A clear understanding of such intent is therefore imperative to ensure that the municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIS);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP.

The following table highlights the IDP's five strategic objectives for the 2012/13 MTREF and further planning refinements that have directly informed the compilation of the budget:

Table 13 IDP Strategic Objectives

| 2010/11 Financial Year | 2011/12 MTREF |
|--|--|
| 1 Basic Service Delivery | 1 Basic Service Delivery 1.1 Sewerage 1.2 Refuse removal 1.3 Electricity Administration 1.4 Electricity Generation 1.5 Electricity Distribution 1.6 Water Storage 1.7 Water Distribution 1.8 Cemetery 1.9 Official Housing 1.10 Main Roads 1.11 Commonage 1.12 Municipal Buildings 1.13 Public Works 1.14 Parks and Gardens 1.15 Pound 1.16 Streets and Pavements 1.17 Swimming Pool 1.18 Airport 1.19 Caravan Park 1.2 Abattoir |
| 2 Good Governance and Public Participation | 2 Good Governance and Public Participation 2.1 Executive and Council 2.2 Corporate Services |
| 3 Municipal Financial Viability | 3 Municipal Financial Viability 3.1 Rates 3.2 Budget and Treasury Office |
| 4 Municipal Institutional Development and Transformation | 4 Municipal Institutional Development and Transformation 4.1 Library 4.2 Health 4.3 Museum 4.4 Nature Reserve 4.5 Clinics |
| 5 Local Economic Development | 5 Local Economic Development 5.1 Fire Service 5.2 Civil Defence 5.3 Traffic and licencing |

MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

| Strategic Objective | Goal | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | | 2012/13 Medium Term Revenue & | | |
|--|----------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|--------------------|-------------------|-------------------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Basic Service Delivery | Sewerage | 4,137,592 | 2,173,789 | 2,251,070 | 2,391,118 | 2,391,118 | 2,365,223 | 2,365,223 | 2,615,933 | 2,911,447 | 3,431,832 |
| Basic Service Delivery | Refuse removal | - | 2,471,309 | 2,585,291 | 2,740,655 | 2,740,655 | 2,861,225 | 2,861,225 | 3,049,609 | 3,539,315 | 4,168,078 |
| Basic Service Delivery | Electricity Administration | 4,053,099 | 4,793,857 | 5,840,750 | 6,738,523 | 6,738,523 | 6,888,134 | 6,888,134 | 7,567,234 | 8,946,178 | 10,278,384 |
| Basic Service Delivery | Electricity Generation | - | - | - | - | - | - | - | - | - | - |
| Basic Service Delivery | Electricity Distribution | - | - | - | - | - | - | - | - | - | - |
| Basic Service Delivery | Water Storage | 2,951,850 | 3,301,174 | 3,426,488 | 3,633,905 | 3,633,905 | 3,729,688 | 3,729,688 | 3,881,454 | 4,710,164 | 5,524,864 |
| Basic Service Delivery | Water Distribution | - | - | - | - | - | - | - | - | - | - |
| Basic Service Delivery | Cemetery | 5,415 | 5,670 | 6,195 | 5,920 | 5,920 | 7,200 | 7,200 | 5,920 | 6,216 | 6,527 |
| Basic Service Delivery | Official Housing | 2,400 | 2,520 | 2,640 | 2,760 | 2,760 | 2,760 | 2,760 | 2,904 | 3,049 | 3,201 |
| Basic Service Delivery | Main Roads | - | - | - | - | - | - | - | - | - | - |
| Basic Service Delivery | Commonage | 363,987 | 387,120 | 387,155 | 361,838 | 361,838 | 361,763 | 361,763 | 361,838 | 379,930 | 398,925 |
| Basic Service Delivery | Municipal Buildings | 41,529 | 39,029 | 35,351 | 30,732 | 30,732 | 32,582 | 32,582 | 31,532 | 33,109 | 34,765 |
| Basic Service Delivery | Public Works | 1,667 | 120 | 540 | 100 | 100 | 360 | 360 | 100 | 105 | 110 |
| Basic Service Delivery | Parks and Gardens | 700 | 700 | 700 | 700 | 700 | 700 | 700 | 700 | 735 | 772 |
| Basic Service Delivery | Pound | 160 | 1,090 | 780 | 705 | 705 | 2,890 | 2,890 | 705 | 740 | 777 |
| Basic Service Delivery | Streets and Pavements | - | - | - | 400 | 400 | - | - | 400 | 420 | 441 |
| Basic Service Delivery | Swimming Pool | 4,914 | 9,946 | 8,464 | 9,000 | 9,000 | 14,508 | 14,508 | 9,000 | 9,450 | 9,923 |
| Basic Service Delivery | Airport | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 315 | 331 |
| Basic Service Delivery | Caravan Park | 7,260 | 3,090 | 8,200 | 3,100 | 3,100 | 5,027 | 5,027 | 3,100 | 3,255 | 3,418 |
| Basic Service Delivery | Abattoir | - | - | - | - | - | - | - | - | - | - |
| Good Governance and Public Participation | Executive and Council | 37,819,778 | 18,488,156 | 29,027,036 | 20,108,809 | 22,311,946 | 22,230,975 | 22,230,975 | 22,923,669 | 23,941,358 | 25,777,331 |
| Good Governance and Public Participation | Corporate Services | - | - | - | - | - | - | - | - | - | - |
| Municipal Financial Viability | Rates | 2,688,654 | 3,997,838 | 4,634,745 | 5,728,471 | 5,728,471 | 5,615,109 | 5,615,109 | 7,517,891 | 7,274,734 | 7,579,500 |
| Municipal Financial Viability | Budget and Treasury | 317,563 | 1,209,156 | 2,418,955 | 1,197,465 | 1,197,465 | 1,204,950 | 1,204,950 | 1,397,465 | 1,512,338 | 1,627,956 |
| Municipal Institutional Development and | Library | 693 | 1,099 | 1,102 | 730 | 730 | 778 | 778 | 730 | 767 | 805 |
| Municipal Institutional Development and | Health | - | - | 200 | - | - | - | - | - | - | - |
| Municipal Institutional Development and | Museum | - | - | - | - | - | - | - | - | - | - |
| Municipal Institutional Development and | Nature Reserve | 10,400 | 38,700 | 27,100 | 5,100 | 5,100 | 5,000 | 5,000 | 5,100 | 5,430 | 5,755 |
| Municipal Institutional Development and | Clinics | - | - | - | - | - | - | - | - | - | - |
| Local Economic Development | Fire Service | - | - | - | - | - | - | - | - | - | - |
| Local Economic Development | Civil Defence | - | - | - | - | - | - | - | - | - | - |
| Local Economic Development | Traffic and licencing | 17,820 | 7,420 | 7,100 | 8,280 | 8,280 | 3,850 | 3,850 | 1,500 | 1,500 | 1,575 |
| Total Revenue (excluding capital transfers and contributions) | | 52,425,781 | 36,932,082 | 50,670,162 | 42,968,611 | 45,171,748 | 45,333,021 | 45,333,021 | 49,377,084 | 53,280,555 | 58,855,270 |

MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

| Strategic Objective | Goal | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | | 2012/13 Medium Term Revenue & | | |
|--|----------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-------------------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Basic Service Delivery | Sewerage | 3,386,279 | 1,917,141 | 4,123,951 | 2,757,773 | 2,757,773 | 2,205,491 | 2,205,491 | 2,388,575 | 2,667,617 | 2,981,069 |
| Basic Service Delivery | Refuse removal | - | 2,156,320 | 566,745 | 2,479,847 | 2,604,847 | 2,465,633 | 2,465,633 | 2,308,925 | 2,543,131 | 2,765,212 |
| Basic Service Delivery | Electricity Administration | 205,110 | 117,901 | 116,533 | 160,723 | 160,723 | 128,611 | 128,611 | 153,552 | 163,759 | 174,839 |
| Basic Service Delivery | Electricity Generation | 2,876,027 | 3,815,471 | 4,808,591 | 5,636,831 | 6,336,831 | 6,093,392 | 6,093,392 | 7,030,088 | 9,003,029 | 11,068,146 |
| Basic Service Delivery | Electricity Distribution | 307,709 | 285,419 | 426,504 | 362,522 | 362,522 | 320,094 | 320,094 | 356,816 | 387,069 | 422,080 |
| Basic Service Delivery | Water Storage | 156,296 | 363,208 | 525,106 | 784,670 | 784,670 | 483,415 | 483,415 | 578,390 | 754,815 | 818,606 |
| Basic Service Delivery | Water Distribution | 267,565 | 258,655 | 341,315 | 276,416 | 346,416 | 322,354 | 322,354 | 279,865 | 304,920 | 334,034 |
| Basic Service Delivery | Cemetery | 66,304 | 107,751 | 120,548 | 127,661 | 138,661 | 124,312 | 124,312 | 135,251 | 149,109 | 162,717 |
| Basic Service Delivery | Official Housing | 1,177 | 1,173 | 1,198 | 3,715 | 3,715 | 2,877 | 2,877 | 3,553 | 3,685 | 3,825 |
| Basic Service Delivery | Main Roads | - | - | - | - | - | - | - | - | - | - |
| Basic Service Delivery | Commonage | 160,123 | 51,769 | 91,298 | 78,971 | 78,971 | 62,135 | 62,135 | 73,207 | 78,309 | 85,552 |
| Basic Service Delivery | Municipal Buildings | 55,893 | 137,307 | 145,116 | 187,325 | 200,270 | 136,152 | 136,152 | 153,578 | 170,093 | 181,999 |
| Basic Service Delivery | Public Works | 1,014,302 | 1,596,001 | 1,557,476 | 1,981,568 | 2,016,068 | 2,266,140 | 2,266,140 | 2,073,976 | 2,317,660 | 2,620,381 |
| Basic Service Delivery | Parks and Gardens | 108,253 | 191,846 | 250,567 | 227,701 | 325,893 | 323,315 | 323,315 | 306,676 | 334,611 | 362,243 |
| Basic Service Delivery | Pound | 5,478 | 14,231 | 33,818 | 14,884 | 44,884 | 35,308 | 35,308 | 19,175 | 15,883 | 18,102 |
| Basic Service Delivery | Streets and Pavements | 304,736 | 412,110 | 528,913 | 655,404 | 720,404 | 388,132 | 388,132 | 605,290 | 708,660 | 833,906 |
| Basic Service Delivery | Swimming Pool | 55,230 | 72,954 | 73,649 | 87,716 | 95,716 | 50,152 | 50,152 | 61,505 | 57,001 | 59,469 |
| Basic Service Delivery | Airport | 47,197 | 30,846 | 70,355 | 43,088 | 56,088 | 34,761 | 34,761 | 44,662 | 47,125 | 52,085 |
| Basic Service Delivery | Caravan Park | 4,736 | 4,873 | 7,793 | 15,810 | 15,810 | 2,146 | 2,146 | 8,265 | 8,638 | 9,030 |
| Basic Service Delivery | Abattoir | 20 | 19 | 24 | 537 | 537 | 27 | 27 | 529 | 555 | 582 |
| Good Governance and Public Participation | Executive and Council | 20,966,085 | 16,706,543 | 18,840,751 | 15,134,864 | 15,391,864 | 16,455,435 | 16,455,435 | 15,746,931 | 16,343,046 | 17,771,126 |
| Good Governance and Public Participation | Corporate Services | - | 1,048,017 | 1,249,183 | 1,425,379 | 1,523,379 | 1,412,743 | 1,412,743 | 1,610,254 | 1,759,970 | 1,918,385 |
| Municipal Financial Viability | Rates | - | - | - | - | - | - | - | - | - | - |
| Municipal Financial Viability | Budget and Treasury Office | 4,258,509 | 4,422,308 | 5,309,698 | 4,247,955 | 4,817,955 | 5,909,731 | 5,909,731 | 5,958,279 | 6,664,935 | 7,309,048 |
| Municipal Institutional Development and Transformation | Library | 507,686 | 603,737 | 676,005 | 738,440 | 755,440 | 648,651 | 648,651 | 725,876 | 797,600 | 870,801 |
| Municipal Institutional Development and Transformation | Health | 11,426 | - | 1,630 | - | - | 283 | 283 | - | - | 4,638 |
| Municipal Institutional Development and Transformation | Museum | 95,359 | 36,306 | 96,922 | 125,118 | 125,118 | 98,135 | 98,135 | 124,123 | 135,198 | 146,644 |
| Municipal Institutional Development and Transformation | Nature Reserve | 84,065 | 108,955 | 120,502 | 125,677 | 219,177 | 213,279 | 213,279 | 139,043 | 131,802 | 144,890 |
| Municipal Institutional Development and Transformation | Clinics | 6,824 | 20,170 | 19,263 | 39,479 | 39,479 | 10,088 | 10,088 | 21,232 | 22,228 | 23,274 |
| Local Economic Development | Fire Service | 12,511 | 11,279 | 13,852 | 15,998 | 15,998 | 14,023 | 14,023 | 16,728 | 17,690 | 19,889 |
| Local Economic Development | Civil Defence | 23,627 | 4,736 | 21,917 | 34,569 | 34,569 | 24,899 | 24,899 | 35,568 | 39,201 | 42,952 |
| Local Economic Development | Traffic and licencing | 265,350 | 184,201 | 203,198 | 231,970 | 231,970 | 135,312 | 135,312 | 143,172 | 154,215 | 166,744 |
| | | 35,253,877 | 34,681,247 | 40,342,420 | 38,002,611 | 40,205,748 | 40,367,021 | 40,367,021 | 41,103,084 | 45,781,554 | 51,372,268 |

MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

| Strategic Objective | Goal | Goal Code | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|--|----------------------------|-----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Basic Service Delivery | Sewerage | A | 11,642,536 | 2,468,875 | 1,346,926 | 3,000,000 | 2,500,000 | 2,500,000 | - | - | - |
| Basic Service Delivery | Refuse removal | A | - | - | 1,377,431 | - | - | - | - | 7,999,000 | 2,000,000 |
| Basic Service Delivery | Electricity Administration | A | 2,430 | 20,662 | 2,939,053 | - | - | - | - | - | - |
| Basic Service Delivery | Electricity Generation | A | - | - | - | - | - | - | - | - | - |
| Basic Service Delivery | Electricity Distribution | A | - | - | - | - | - | - | - | - | - |
| Basic Service Delivery | Water Storage | A | - | - | - | - | - | - | - | - | 1,000,000 |
| Basic Service Delivery | Water Distribution | A | 3,620,504 | 567,768 | 2,036,999 | - | - | - | - | - | 2,000,000 |
| | | | - | - | - | - | - | - | - | - | - |
| Basic Service Delivery | Cemetery | A | - | - | - | - | - | - | - | 100,000 | - |
| Basic Service Delivery | Official Housing | A | - | - | - | - | - | - | - | - | - |
| Basic Service Delivery | Main Roads | A | - | - | - | - | - | - | - | - | - |
| Basic Service Delivery | Commonage | A | - | - | - | - | - | - | - | - | - |
| Basic Service Delivery | Municipal Buildings | A | - | - | - | - | - | - | - | - | - |
| Basic Service Delivery | Public Works | A | 16,284 | 116,842 | - | - | - | - | - | - | - |
| Basic Service Delivery | Parks and Gardens | A | - | - | - | - | - | - | - | - | 5,683,000 |
| Basic Service Delivery | Pound | A | - | - | - | - | - | - | - | - | - |
| Basic Service Delivery | Streets and Pavements | A | 2,014,166 | 1,724,789 | 4,316,907 | 2,892,000 | 5,392,000 | 5,392,000 | 9,574,000 | - | - |
| Basic Service Delivery | Swimming Pool | A | - | - | - | - | - | - | - | - | - |
| Basic Service Delivery | Airport | A | - | - | - | 2,000,000 | - | - | - | 2,000,000 | - |
| Basic Service Delivery | Caravan Park | A | - | - | - | - | - | - | - | - | - |
| Basic Service Delivery | Abattoir | A | - | - | - | - | - | - | - | - | - |
| Good Governance and Public Participation | Executive and Council | B | - | - | - | - | - | - | - | - | - |
| Good Governance and Public Participation | Corporate Services | B | - | - | - | - | - | - | - | - | - |
| Municipal Financial Viability | Rates | C | - | - | - | - | - | - | - | - | - |
| Municipal Financial Viability | Budget and Treasury Office | C | 30,050 | 208,267 | 534,991 | - | - | - | - | - | - |
| Municipal Institutional Development and Transformation | Library | D | 100,211 | 105,749 | 54,072 | - | - | - | - | - | - |
| Municipal Institutional Development and Transformation | Health | D | - | - | - | - | - | - | - | - | - |
| Municipal Institutional Development and Transformation | Museum | D | 5,000 | - | - | - | - | - | - | - | - |
| Municipal Institutional Development and Transformation | Nature Reserve | D | - | 38,700 | - | - | - | - | - | - | - |
| Municipal Institutional Development and Transformation | Clinics | D | - | - | - | - | - | - | - | - | - |
| Local Economic Development | Fire Service | E | - | - | - | - | - | - | - | - | - |
| Local Economic Development | Civil Defence | E | - | - | - | - | - | - | - | - | - |
| Local Economic Development | Traffic and licencing | E | 285,268 | - | - | - | - | - | - | - | - |
| | | E | - | - | - | - | - | - | - | - | - |
| | | | 17,716,449 | 5,251,652 | 12,606,379 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |

2.3 Measurable performance objectives and indicators

MBRR Table SA7 - Measurable performance objectives

| NC074 Kareeberg Municipality - | | Supporting Table SA7 Measureable performance objectives | | | | | | | | |
|---|---------------------|---|-----------------|-----------------|----------------------|-----------------|--------------------|---------------------|------------------------|------------------------|
| Description | Unit of measurement | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 | Medium Term | Revenue & |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Executive and Council - Vote1 | | | | | | | | | | |
| Executive and Council | | | | | | | | | | |
| <i>Bi-Monthly Council Meetings with a 100% attendance.</i> | Bi - Monthly | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Approval revised IDP Plans</i> | 31 May 2013 | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Approval of Budget 2012/13</i> | 31 May 2013 | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Approval of the Annual Report 2010/11</i> | 31 January 2013 | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Comply to Sec. 72 of the MFMA.</i> | 01 January 2013 | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Implement a Performance Management System.</i> | 31 August 2012 | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Awareness Campaign through:</i> | | | | | | | | | | |
| <i>Newsletters</i> | Monthly | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Public Meetings</i> | Quarterly | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Agendas and minutes circulated at least 7 days before the scheduled date and time of the meeting.</i> | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Resolutions of Council executed within 60 days.</i> | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>The keeping and compilation of minutes of all meetings of the Council and its Committees. (Not later than 7 days after meeting)</i> | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Approval of all standing committee meeting minutes at the n</i> | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| | | | | | | | | | | |
| Budget and Treasury - Vote2 | | | | | | | | | | |
| Official Housing | | | | | | | | | | |
| | | | | | | | | | | |
| Rates | | | | | | | | | | |
| | | | | | | | | | | |
| <i>Maximum income from rates through valuations ensured.</i> | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| | | | | | | | | | | |
| Commonage | | | | | | | | | | |
| | | | | | | | | | | |
| Municipal Buildings | | | | | | | | | | |
| | | | | | | | | | | |
| <i>To provide maintenance to municipal buildings * 80% to be reacted within 2 hours * 100% to be safeguarded on same day * 50% to be completed within two weeks</i> | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| | | | | | | | | | | |
| Budget and Treasury Office | | | | | | | | | | |
| <i>Continuous monitoring of departmental expenditure against budget.</i> | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Complying to budget objectives of capital spending.</i> | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Effective departmental communication - Attendance of meetings, training.</i> | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Capturing of leave forms to prevent losses for council.</i> | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>55% Payment percentage</i> | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Delivery of 99% correct accounts</i> | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Monthly closing within (10) working days after month end.</i> | Monthly | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Enquiries answered within ten (10) days</i> | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| | | | | | | | | | | |
| <i>Allocate all indigent subsidies - As per monthly applications</i> | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Balance control accounts within (10) working days after month end.</i> | Monthly | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Recover 100% of monies for clearance certificates.</i> | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>All salaries and third party payments paid on time</i> | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Discounts 100% utilised</i> | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Investment income according to best quotations</i> | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Month end within (10) working days after month end.</i> | Monthly | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| <i>Control accounts balanced within (10) working days after month end.</i> | Monthly | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |

| NC074 Kareeberg Municipality - | | Supporting Table SA7 Measureable performance objectives | | | | | | | | |
|--|---------------------|---|-----------------|-----------------|----------------------|-----------------|--------------------|---------------------|------------------------|------------------------|
| Description | Unit of measurement | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 | Medium Term | Revenue & |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Compile and submit to the Municipal Manager a Report on the implementation of the supply chain management policy to be reported to the Council in accordance with the regulations. | Quarterly and Ann | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| 98% Network support service | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| 98% Virus control on server | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Keep insurance claims up to date | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Updated and safeguarding of Back-ups | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Implement and Maintain complete asset register according to GRAP | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Financial Statements by 31 August 2011 and submitted to the Auditor-General | 31 August 2012 | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Fully implement GRAP | 30 June 2013 | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Draw up 2012 / 2013 budget within time frame - Budget time frame by 31 August 11 - Draft budget by 31 March 12 to Council and final budget submitted to Council by 31 May 12 | 31 May 2013 | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Segment receives attention within seven (7) working days | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Monthly reporting in terms of MFMA, DORA PT and NT and other legislative requirements | Monthly - Measur | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| 100% updated creditors database. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Compilation and Implementation of the following policies: | | | | | | | | | | |
| 1) Supply Chain Management policy | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| 2) Revised Rates Policy | 31 May 2013 | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| 3) MFMA Policies | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Planning session strategies. | 2013/2014Budget | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| 100% Support for the Audit Committee. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Ensure that the recommendations in the External Audit report is successfully implemented. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| 100% Finalisation of Internal Audit Queries. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Report on the buildings completed during the previous financial year. | 31 July 2012 | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| in the municipal budget. | 31 May 2013 | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Upgrading of roads - Camarvon, Vanwyksvlei and Vosburg. | 30 June 2013 | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Monitor expenditure/revenue and compare accumulated totals with approved budget amounts. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Ensure true reflection of actual expenditure on all votes. | Continuous | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| Ensure all expenditure complies with the Council's Procurement Policy | Continuous | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| Maintain and monitor metering equipment in such a manner that it is accurate and reliable | Continuous | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| Ensure that all transactions are in compliance with MFMA | Continuous | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| Report any expected over expenditure to the Municipal Manager | Continuous | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| Report any expected loss of revenue to the Municipal Manager | Continuous | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| | | | | | | | | | | |
| Airport | | | | | | | | | | |
| | | | | | | | | | | |
| Tarring of airstrip | 30 June 2013 | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |

Kamoharong Municipality

| Description | Unit of measurement | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & | | |
|-------------|---------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |

| | | | | | | | | | | |
|--|-------------------|------|------|------|------|------|------|------|------|------|
| Abattoir | | | | | | | | | | |
| Corporate Services - Vote3 | | | | | | | | | | |
| Corporate Services | | | | | | | | | | |
| Ensure that all correspondence marked out to the Administration Segment receives attention within seven (7) working days after receipt from the Registration office. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Incoming correspondence [letters, facsimiles, e-mail, memorandums]. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| 100% of all correspondence must be distributed to Officials. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Securities programme – Input and filing of all contracts/ agreements [100%]. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Insertion of amendment pages in Statute Books [100%]. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Handle requests [100%]. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Up to date policies systems, procedures, bylaws, contracts and agreements and clear office instructions in place and reviewed annually. Delegation manual in place. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Effective advertising of bids. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Recordkeeping and availability of applicable legislation. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Effective departmental communication - Attendance of meetings, training. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Maintenance of an effective record and registry system. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| selection. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Effective management of Labour relations issues. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Update of Skills Development Plan | 30 June 2013 | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Plan is being implemented. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Reclaim all monies due i.t.o. Skills Development Plan. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Report on Employee Equity Plan and submission of report in terms of Legislation to Department of Labour. | 30 June 2013 | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Capturing of leave forms to prevent losses for council. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Development, implementation and Monitoring of an effective communication system - Section 6 of Act 32/2000 refers | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Finalisation and/or implementation of the TASK evaluation results. | 30 June 2013 | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Administration of Staff establishment and organograms reviewed for efficiency and effectiveness at least quarterly. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Effective functioning of Labour- and Training forums. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Regular meetings. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| To ensure that the development of the 5 year Integrated Development Plan of the Municipality is being conducted in terms of the guidelines stipulated in Chapter 5 of the Municipal Systems Act of 2000. | 31 March 2013 | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| To facilitate active and structured public participation during the drafting of the IDP Process. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| To record the priority needs of all sectors of the community in the amended IDP document. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Administrative support for Ward committees | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| 4 Ward Committee meetings per annum | 4 per annum per v | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Draft IDP for approval by Council | 31 May 2013 | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Facilitate community meetings for Mayor per town. | Quarterly | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Compilation of Annual Report and submit to Council | 31 January 2013 | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| To deal with disciplinary Hearings. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Planning and Development - Vote4 | | | | | | | | | | |
| Health - Vote5 | | | | | | | | | | |

Kareeberg Municipality
2012-2013 Annual Budget and MTREF

| NC074 Kareeberg Municipality - | | Supporting Table SA7 Measureable performance objectives | | | | | | | | |
|---|---------------------|---|-----------------|-----------------|----------------------|-----------------|--------------------|---------------------|------------------------|------------------------|
| Description | Unit of measurement | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 | Medium Term Revenue & | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Community and Social Services - Vote6 | | | | | | | | | | |
| Cemetery | | | | | | | | | | |
| To buy a casket through contractor for pauper burials immediately after notification of the case. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Annual inspection of the cemeteries to determine the availability of space in cemeteries. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Managing maintenance of cemeteries. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| | | | | | | | | | | |
| Library | | | | | | | | | | |
| | | | | | | | | | | |
| Museum | | | | | | | | | | |
| | | | | | | | | | | |
| Housing - Vote7 | | | | | | | | | | |
| | | | | | | | | | | |
| Public Safety - Vote8 | | | | | | | | | | |
| Fire Service | | | | | | | | | | |
| Administering of Fire equipment. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| | | | | | | | | | | |
| Civil Defence | | | | | | | | | | |
| Administer of a Disaster Management Plan | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Pound | | | | | | | | | | |
| To ensure that all procedures are followed with the pounding | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| | | | | | | | | | | |
| Sport and Recreation - Vote9 | | | | | | | | | | |
| Nature Reserve | | | | | | | | | | |
| | | | | | | | | | | |
| Parks and Gardens | | | | | | | | | | |
| | | | | | | | | | | |
| Swimming Pool | | | | | | | | | | |
| Keep Municipal Swimming Pool clean at all times | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| | | | | | | | | | | |
| Caravan Park | | | | | | | | | | |
| | | | | | | | | | | |
| Environmental Protection - Vote10 | | | | | | | | | | |
| | | | | | | | | | | |
| Solid Waste Management - Vote11 | | | | | | | | | | |
| Refuse removal | | | | | | | | | | |
| The removal of domestic waste at all residences in all residential areas once per week. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| The dumping of all waste at the waste sites and administering the maintenance of the dumping site. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Monitor - Abattoir-waste | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| | | | | | | | | | | |
| Waste Water Management - Vote12 | | | | | | | | | | |
| Sewerage | | | | | | | | | | |
| Administer the sewerage tank removal, so that a standard service can be provided to all clients. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Administering the operations of the oxidation ponds in such a way that permit conditions are satisfied. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Manage the operations of the network including the removing of blockages within 36 hours. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Upgrading of sewerage ponds. Vosburg | 30 June 2013 | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| | | | | | | | | | | |
| Road Transport - Vote13 | | | | | | | | | | |
| Main Roads | | | | | | | | | | |
| | | | | | | | | | | |
| Public Works | | | | | | | | | | |
| To implement projects for which funding has been secured. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Manage maintenance of assets. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Administer appropriate safety equipment to personnel and ensure that best safety practices are applied. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Availability figure for key equipment - 50%-60% | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Complete projects within specifications and budget. | | | | | | | | | | |
| Monthly progress vs expenditure. | Monthly | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Managing of personnel - Training in capacity building and legislation. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Manage the maintenance of the municipal vehicles fleet and equipment. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |

Kareeberg Municipality
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| Supporting Table SA7 Measureable performance objectives | | | | | | | | | | |
|---|---------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---------------------|------------------------|------------------------|
| Description | Unit of measurement | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 | Medium Term | Revenue & |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Streets and Pavements | | | | | | | | | | |
| Attend to major washaways of roads within 24h of notification. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| The efficient and effective management of maintenance of Storm-water infrastructure and assets | | | | | | | | | | |
| * 7 days reaction to complaint | | | | | | | | | | |
| * 14 days reaction to letters and correspondence | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| | | | | | | | | | | |
| Traffic and licencing | | | | | | | | | | |
| Overseen that a maximum of 45 min [handling time] per vehicle are spend, but within the framework of SABS Practice Code 0216 when opened. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| To manage the SABS Inspectorate's requirements 100% | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| | | | | | | | | | | |
| Water - Vote14 | | | | | | | | | | |
| Water Distribution | | | | | | | | | | |
| Water control and management – breaks and losses – daily, weekly and monthly. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Water breaks must be repaired within twelve (12) hours after break has been reported. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Managing total water supply system to ensure sufficient water provision. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Inspection of town to identify faults for entry onto waterworks programmes – on-going | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Review and submit a Water Services Development Plan 30 April 2013 | | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Keep statistics – on-going. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Application of relevant legislation – on-going | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| | | | | | | | | | | |
| Water Storage | | | | | | | | | | |
| | | | | | | | | | | |
| Electricity - Vote15 | | | | | | | | | | |
| Electricity Administration | | | | | | | | | | |
| Provide quotations for new electricity connections within ten (10) days where existing network is being used, and within thirty (30) days where extensions must be done. | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| | | | | | | | | | | |
| Electricity Distribution | | | | | | | | | | |
| Provide supply within thirty (30) days where existing network can be used and sixty (60) days for low tension and ninety (90) days for medium tension where extensions must be made to the network. (Depending on availability) | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Repair power failures within the following times: | | | | | | | | | | |
| (a) 50% within 1,5 hours | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| (b) 60% within 3,5 hours | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| (c) 90% within 7,5 hours | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| (d) 98% within 24 hours | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Maintain a 24 hour electricity emergency service. (exl. Eskom) | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Test electricity meters - All meter accuracy queries (exl. Eskom) | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Planned electricity interruptions on overhead networks. (exl. Eskom) | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Planned electricity interruptions on underground networks. (exl. Eskom) | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Notice of planned electricity interruptions to consumers (exl. Eskom) | 24 hours notice | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Customer complaints handled. (exl. Eskom) | 3 working days or | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Manage maintenance all electrical distribution machinery and mechanical equipment. (exl. Eskom) | Continuous | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| | | | | | | | | | | |
| Electricity Generation | | | | | | | | | | |
| | | | | | | | | | | |

The following table sets out the municipality's main performance objectives and benchmarks for the 2011/12 MTREF.

MBRR Table SA8 - Performance indicators and benchmarks

| Description of financial indicator | Basis of calculation | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|--|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| <u>Borrowing Management</u> | | | | | | | | | | | |
| Credit Rating | | | | | Good | | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 0.5% | 1.2% | 1.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing / Own Revenue | 1.2% | 2.2% | 2.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Borrowed funding of 'own' capital expenditure | Borrowing/Capital expenditure ex cl. transfers and grants and contributions | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Safety of Capital</u> | | | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Liquidity</u> | | | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1.7 | 2.1 | 3.9 | 2.0 | 2.0 | 2.0 | 2.0 | 85.1 | 3.8 | 2.8 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | 1.7 | 2.1 | 3.9 | 2.0 | 2.0 | 2.0 | 2.0 | 85.1 | 3.8 | 2.8 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 1.6 | 2.0 | 3.4 | – | – | – | – | 20.6 | – | – |
| <u>Revenue Management</u> | | | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/Last 12 Mths Billing | | 115.4% | 80.1% | 46.9% | 91.9% | 92.7% | 92.6% | 92.6% | 91.7% | 91.5% |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | | 115.3% | 80.0% | 46.9% | 91.8% | 92.6% | 92.6% | 92.6% | 91.7% | 91.5% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 7.6% | 5.4% | 6.2% | 4.7% | 4.4% | 4.4% | 4.4% | 4.7% | 5.2% | 5.4% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | | | | | | | | | |
| <u>Creditors Management</u> | | | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within`MFMA' s 65(e)) | | | | | | | | | | |
| Creditors to Cash and Investments | | 0.0% | 10.6% | 2.5% | 4.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Other Indicators</u> | | | | | | | | | | | |
| Electricity Distribution Losses (2) | % Volume (units purchased and generated less units sold)/units purchased and generated | 27.3% | 23.7% | 21.1% | 13.2% | 13.2% | 13.2% | 13.2% | 19.3% | 15.7% | 15.7% |
| Water Distribution Losses (2) | % Volume (units purchased and own source less units sold)/Total units purchased and own source | | | | | | | | | | |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 23.9% | 32.0% | 25.1% | 33.1% | 32.3% | 30.8% | 30.8% | 30.1% | 30.9% | 30.4% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | | 0.0% | 0.0% | 0.0% |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 1.9% | 1.4% | 1.8% | 2.2% | 2.6% | 2.0% | | 2.0% | 2.0% | 1.9% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 4.6% | 8.6% | 7.2% | 9.6% | 9.0% | 9.0% | 9.0% | 7.9% | 8.3% | 8.7% |
| <u>IDP regulation financial viability indicators</u> | | | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 8.4 | 17.1 | 16.2 | 16.5 | 19.4 | 19.6 | 18.3 | 17.5 | 19.5 | – |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 19.7% | 10.1% | 14.3% | 8.6% | 8.6% | 8.6% | 8.6% | 8.8% | 8.9% | 9.1% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 18.0 | 13.4 | 8.5 | 8.1 | 10.8 | 10.9 | 10.9 | 10.8 | 9.3 | 8.0 |

2.3.1 Performance indicators and benchmarks

2.3.1.1 Borrowing Management

The municipality does not foresee any borrowing during the MTREF.

2.3.1.2 Safety of Capital

Gearing: no borrowing will be undertaken.

2.3.1.3 Liquidity

Current ratio is a measure of the current assets divided by the current liabilities. For the 2012/13 MTREF the current ratio is 85.1 in the 2012/13 financial year and 3.8 and 2.8 for the two outer years of the MTREF. Going forward it will be necessary to maintain these levels.

The liquidity ratio is a measure of the ability of the municipality to utilize cash and cash equivalents to erase or redeem its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. For the 2010/11 financial year the ratio was 3.4 and it has increased to 20.6 in the 2012/13 financial year.

2.3.1.4 Revenue Management

The revenue value chain must be streamlined by ensuring accurate billing, customer service, credit control and debt collection.

2.3.1.5 Creditors Management

The municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice. By applying daily cash flow management the municipality has managed to ensure a 100 per cent compliance rate to this legislative obligation.

2.3.1.6 Other Indicators

The electricity distribution losses have been managed downwards from 21 per cent in the 2010/11 financial year to 19 per cent over the MTREF. The initiatives to ensure these targets are achieved include managing illegal connections and theft of electricity.

Employee costs as a percentage of operating revenue continues to decrease over the MTREF. This is primarily owing to the high increase in bulk purchases which directly increase revenue levels, as well as increased allocation relating to operating grants and transfers.

Similar to that of employee costs, repairs and maintenance as percentage of operating revenue is also decreasing owing directly to cost drivers such as bulk purchases increasing far above inflation.

2.3.2 Free Basic Services: basic social services package for indigent households

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the Municipality. Only registered indigents qualify for the free basic services.

For the 2012/13 financial year 1 367 registered indigents have been provided for in the budget. In terms of the municipality's indigent policy registered households are entitled to 10kℓ free water, 50 kwh of electricity, 1 sanitation removal and free waste removal once a week, as well as a discount on their property rates.

Further detail relating to the number of households receiving free basic services, the cost of free basic services, highest level of free basic services as well as the revenue cost associated with the free basic services is contained in MBRR Table A10 (Basic Service Delivery Measurement) **on page 31**.

Note that the number of households in informal areas that receive free services and the cost of these services (e.g. the provision of water through stand pipes, etc) are not taken into account in the table noted above.

2.4 Overview of budget related-policies

2.4.1 Review of credit control and debt collection procedures/policies

| Policy | Amended | | Comments | | | |
|-------------------------------|---------|--|--|--|--|--|
| Investment incentive policy | No | | | | | |
| Financial investment policy | No | | | | | |
| Supply chain policy | No | | | | | |
| Fixed asset policy | No | | | | | |
| Tariff policy | No | | Council will not levy surcharges for 2012-2013 MFMA provides guidance | | | |
| Financial code policy | No | | | | | |
| Cellular phone policy | No | | | | | |
| Travel and subsistence policy | No | | | | | |
| Virement policy | No | | | | | |
| Funding and reserve policy | No | | | | | |
| | | | | | | |
| By-laws | Amended | | Comments | | | |
| Availability funds | No | | | | | |
| Credit control | Yes | | Council will not levy surcharges for 2012-2013 Council will not levy surcharges for 2012-2013 | | | |
| Indigent | Yes | | | | | |
| Pound monies | No | | | | | |
| Rates | No | | The ratio for agriculture is reduced to 1:0.066 | | | |

2.5 Overview of budget assumptions

2.5.1 External factors

Due to the economic slowdown, financial resources are limited due to reduced payment levels by consumers. This has resulted in declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the municipality's finances.

2.5.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2012/13 MTREF:

- National Government macro economic targets;
- The general inflationary outlook and the impact on municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity; and

- The increase in the cost of remuneration. Employee related costs comprise 29.15 per cent of total operating expenditure in the 2012/13 MTREF and therefore this increase above inflation places a disproportionate upward pressure on the expenditure budget. The categorisation and job evaluation wage curves collective agreement signed on 21 April 2010 must be noted. No agreement has been reached for the MTREF and a 7% increase for 2012/13 has been budgeted for.

2.5.3 Collection rate for revenue services

The base assumption is that tariff and rate increases will increase at a rate slightly higher than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage (90 per cent) of annual billings. Cash flow is assumed to be 90 per cent of billings, plus an increased collection of arrear debt from the revised collection and credit control policy. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

2.5.4 Salary increases

No collective agreement regarding salaries/wages have been negotiated thus far. A seven percent increase is budgeted for.

2.5.5 Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of 100 per cent is achieved on operating expenditure as well as on the capital programme for the 2012/13 MTREF of which performance has been factored into the cash flow budget.

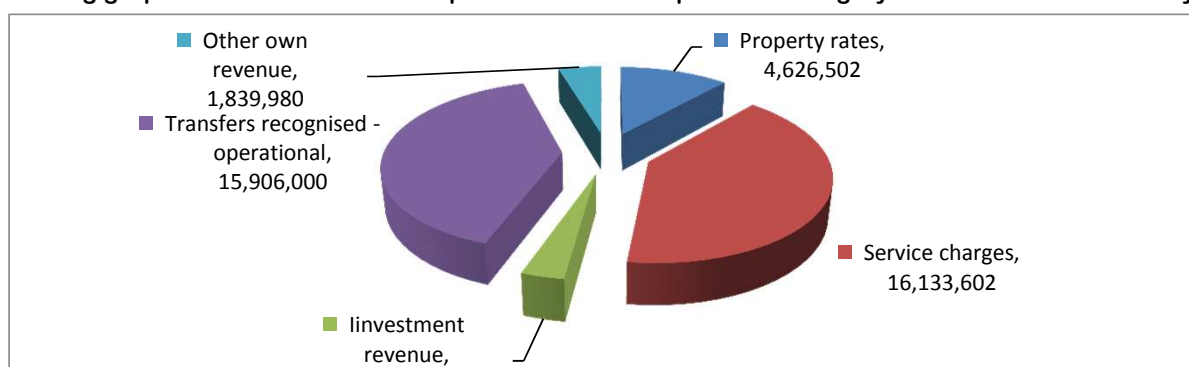
2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

Table 14 Breakdown of the operating revenue over the medium-term:

| Description | 2012/13 Medium Term Revenue & Expenditure Framework | | | | | |
|--|---|----------------|---------------------------|----------------|---------------------------|----------------|
| | Budget Year 2012/13 | % | Budget Year +1 2013/14 | % | Budget Year +2 2014/15 | % |
| R | | | | | | |
| Property rates | 4,626,502 | 12.00% | 5,548,511 | 13.00% | 5,937,763 | 12.00% |
| Service charges | 16,133,602 | 41.00% | 19,126,378 | 44.00% | 22,422,332 | 47.00% |
| Investment revenue | 1,297,000 | 3.00% | 1,361,850 | 3.00% | 1,429,943 | 3.00% |
| Transfers recognised - operational | 15,906,000 | 40.00% | 15,167,834 | 35.00% | 16,266,348 | 34.00% |
| Other own revenue | 1,839,980 | 5.00% | 1,976,981 | 5.00% | 2,115,882 | 4.00% |
| Total Revenue (excluding capital transfers and contributions) | 39,803,084 | 100.00% | 43,181,554 | 100.00% | 48,172,268 | 100.00% |
| Total operating expenditure | 41,103,084 | | 45,781,554 | | 51,372,268 | |
| Surplus/(Deficit) | (1,300,000) | | (2,600,000) | | (3,200,000) | |

The following graph is a breakdown of the operational revenue per main category for the 2011/12 financial year.



MBRR SA15 – Detail Investment Information

| Investment type | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & | | |
|--|-------------------|-------------------|-------------------|----------------------|-----------------|--------------------|-------------------------------|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| R | | | | | | | | | |
| Parent municipality | | | | | | | | | |
| Securities - National Government | | | | | | | | | |
| Listed Corporate Bonds | | | | | | | | | |
| Deposits - Bank | 34,708,361 | 28,969,249 | 21,134,211 | | | | - | - | - |
| Deposits - Public Investment Commissioners | | | | | | | | | |
| Deposits - Corporation for Public Deposits | | | | | | | | | |
| Bankers Acceptance Certificates | | | | | | | | | |
| Negotiable Certificates of Deposit - Banks | | | | | | | | | |
| Guaranteed Endowment Policies (sinking) | | | | | | | | | |
| Repurchase Agreements - Banks | | | | | | | | | |
| Municipal Bonds | | | | | | | | | |
| Municipality sub-total | 34,708,361 | 28,969,249 | 21,134,211 | - | - | - | - | - | - |
| Entities | | | | | | | | | |
| Securities - National Government | | | | | | | | | |
| Listed Corporate Bonds | | | | | | | | | |
| Deposits - Bank | | | | | | | | | |
| Deposits - Public Investment Commissioners | | | | | | | | | |
| Deposits - Corporation for Public Deposits | | | | | | | | | |
| Bankers Acceptance Certificates | | | | | | | | | |
| Negotiable Certificates of Deposit - Banks | | | | | | | | | |
| Guaranteed Endowment Policies (sinking) | | | | | | | | | |
| Repurchase Agreements - Banks | | | | | | | | | |
| Entities sub-total | - | - | - | - | - | - | - | - | - |
| Consolidated total: | 34,708,361 | 28,969,249 | 21,134,211 | - | - | - | - | - | - |

MBRR SA16 – Investment particulars by maturity

| Investments by Maturity | Period of Investment | Type of Investment | Capital Guarantee (Yes/ No) | Variable or Fixed interest rate | Interest Rate 3. | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Monetary value | Interest to be realised |
|---------------------------------------|----------------------|--------------------|-----------------------------|---------------------------------|------------------|-------------------------|----------------------|---------------------------|----------------|-------------------------|
| Name of institution & investment ID | Yrs/Months | | | | | | | | Rand thousand | |
| Parent municipality | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Municipality sub-total | | | | | | | | | - | - |
| Entities | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Entities sub-total | | | | | | | | | - | - |
| TOTAL INVESTMENTS AND INTEREST | | | | | | | | | - | - |

The municipality has no investments other than bank deposits. It is not envisaged that any surplus cash will be generated to invest.

2.6.2 Medium-term outlook: capital revenue

Table 14 Breakdown of the funding composition of the 2011/12 medium-term capital programme:

| Description | Current Year 2011/12 | | 2012/13 Medium Term Revenue & Expenditure Framework | | | | | |
|----------------------------------|----------------------|----------------|---|----------------|---------------------|----------------|------------------------|----------------|
| | Adjusted Budget | % | Budget Year 2012/13 | % | Budget Year 2013/14 | % | Budget Year +2 2014/15 | % |
| National Government | 7,892,000 | | 9,574,000 | | 10,099,000 | | 10,683,000 | |
| Provincial Government | - | | - | | - | | - | |
| Transfers recognised - capital | 7,892,000 | | 9,574,000 | | 10,099,000 | | 10,683,000 | |
| Public contributions & donations | | | | | | | | |
| Borrowing | | | | | | | | |
| Internally generated funds | | | | | | | | |
| Total Capital Funding | 7,892,000 | 100.00% | 9,574,000 | 100.00% | 10,099,000 | 100.00% | 10,683,000 | 100.00% |

Capital grants and receipts equates to 100 per cent of the total funding source for capital expenditure.

MBRR Table SA 17 - Detail of borrowings

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & | | |
|--|---------|---------|---------|----------------------|----------|-----------|-------------------------------|-------------|-------------|
| | Audited | Audited | Audited | Original | Adjusted | Full Year | Budget Year | Budget Year | Budget Year |
| Parent municipality | | | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | | | | | | | | |
| Long-Term Loans (non-annuity) | | | | | | | | | |
| Local registered stock | | | | | | | | | |
| Instalment Credit | | | | | | | | | |
| Financial Leases | | | | | | | | | |
| PPP liabilities | | | | | | | | | |
| Finance Granted By Cap Equipment Supplier | | | | | | | | | |
| Marketable Bonds | | | | | | | | | |
| Non-Marketable Bonds | | | | | | | | | |
| Bankers Acceptances | | | | | | | | | |
| Financial derivatives | | | | | | | | | |
| Other Securities | | | | | | | | | |
| Municipality sub-total | - | - | - | - | - | - | - | - | - |
| Total Borrowing | - | - | - | - | - | - | - | - | - |
| Unspent Borrowing - Categorised by type | | | | | | | | | |
| Parent municipality | | | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | | | | | | | | |
| Long-Term Loans (non-annuity) | | | | | | | | | |
| Local registered stock | | | | | | | | | |
| Instalment Credit | | | | | | | | | |
| Financial Leases | | | | | | | | | |
| PPP liabilities | | | | | | | | | |
| Finance Granted By Cap Equipment Supplier | | | | | | | | | |
| Marketable Bonds | | | | | | | | | |
| Non-Marketable Bonds | | | | | | | | | |
| Bankers Acceptances | | | | | | | | | |
| Financial derivatives | | | | | | | | | |
| Other Securities | | | | | | | | | |
| Municipality sub-total | - | - | - | - | - | - | - | - | - |
| Total Unspent Borrowing | - | - | - | - | - | - | - | - | - |

The municipality has no borrowing debt.

MBRR Table SA 18 - Capital transfers and grant receipts

| R | Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & | | |
|---|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| | Capital Transfers and Grants | | | | | | | | | |
| | National Government: | 2,614,000 | 5,778,000 | 6,562,000 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| | Municipal Infrastructure(MIG) | 2,614,000 | 5,778,000 | 6,562,000 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| | Public Works | | | | | | | | | |
| | Other capital transfers/grants [insert desc] | | | | | | | | | |
| | Provincial Government: | - | - | - | - | - | - | - | - | - |
| | Other capital transfers/grants [insert description] | | | | | | | | | |
| | District Municipality: | - | - | - | - | - | - | - | - | - |
| | Water Service Plan | | | | | | | | | |
| | Other grant providers: | - | - | - | - | - | - | - | - | - |
| | Development Bank of So | | | | | | | | | |
| | Total Capital Transfers and Grants | 2,614,000 | 5,778,000 | 6,562,000 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |

2.6.3 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for councillors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category; and
- Clear separation of capital and operating receipts from government, which also enables cash from „Ratepayers and other“ to be provided for as cash inflow based on actual performance. In other words the actual collection rate of billed revenue.

MBRR Table A7 - Budget cash flow statement

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|---|---------------------|--------------------|---------------------|----------------------|--------------------|--------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Ratepayers and other | 15,699,327 | 13,912,404 | 9,353,260 | 18,513,632 | 20,716,769 | 20,937,723 | 20,937,723 | 20,726,774 | 24,385,966 | 27,840,384 |
| Government - operating | 19,669,494 | 12,597,889 | 16,999,850 | 13,617,000 | 13,617,000 | 13,617,000 | 13,617,000 | 15,906,000 | 15,167,834 | 16,266,348 |
| Government - capital | 17,267,755 | 5,202,223 | 12,592,430 | 7,892,000 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| Interest | 1,667,689 | 1,747,805 | 1,119,651 | 1,300,300 | 1,300,300 | 1,217,854 | 1,217,854 | 1,300,300 | 1,365,315 | 1,433,581 |
| Dividends | | | | | | | | | | |
| Payments | | | | | | | | | | |
| Suppliers and employees | (46,551,679) | (27,975,386) | (28,255,375) | (27,002,537) | (29,205,674) | (29,366,946) | (29,366,946) | (30,204,610) | (33,568,364) | (37,649,842) |
| Finance charges | (349,973) | (290,205) | (434,488) | | | | - | | | |
| Transfers and Grants | (4,324,209) | (5,733,259) | (6,888,136) | (7,259,043) | (7,259,043) | (7,259,043) | (7,259,043) | (7,168,903) | (7,953,903) | (8,832,903) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 3,078,403 | (538,529) | 4,487,192 | 7,061,352 | 7,061,352 | 7,038,588 | 7,038,588 | 10,133,561 | 9,495,848 | 9,740,568 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | 55,549 | | 13,806 | | | | | | | |
| Decrease (Increase) in non-current debtors | 7,718 | 8,032 | 8,360 | 8,032 | 8,032 | 8,032 | 8,032 | 8,032 | 8,032 | 8,032 |
| Decrease (increase) other non-current receivables | 2,026 | | | | | | - | | | |
| Decrease (increase) in non-current investments | | | | | | | - | | | |
| Payments | | | | | | | | | | |
| Capital assets | (17,716,449) | (5,257,877) | (12,633,480) | (7,892,000) | (7,892,000) | (7,892,000) | (7,892,000) | (9,574,000) | (10,099,000) | (10,683,000) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (17,651,157) | (5,249,845) | (12,611,314) | (7,883,968) | (7,883,968) | (7,883,968) | (7,883,968) | (9,565,968) | (10,090,968) | (10,674,968) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | | | | | | | | | |
| Borrowing long term/refinancing | | | | | | | | | | |
| Increase (decrease) in consumer deposits | 14,905 | 16,675 | 19,210 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 |
| Payments | | | | | | | | | | |
| Repayment of borrowing | (170,619) | (78,843) | | | | | - | | | |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | (155,714) | (62,168) | 19,210 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 |
| NET INCREASE/(DECREASE) IN CASH HELD | (14,728,467) | (5,850,542) | (8,104,912) | (793,617) | (793,617) | (816,380) | (816,380) | 596,593 | (566,120) | (905,400) |
| Cash/cash equivalents at the year begin: | 49,831,282 | 35,102,815 | 29,252,273 | 21,147,361 | 29,252,274 | 29,252,274 | 29,252,274 | 28,435,894 | 29,032,487 | 28,466,367 |
| Cash/cash equivalents at the year end: | 35,102,815 | 29,252,273 | 21,147,361 | 20,353,744 | 28,458,657 | 28,435,894 | 28,435,894 | 29,032,487 | 28,466,367 | 27,560,967 |

It needs to be noted that there is a steady outflow of cash since 2008/09 till 2014/15

2.6.4 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

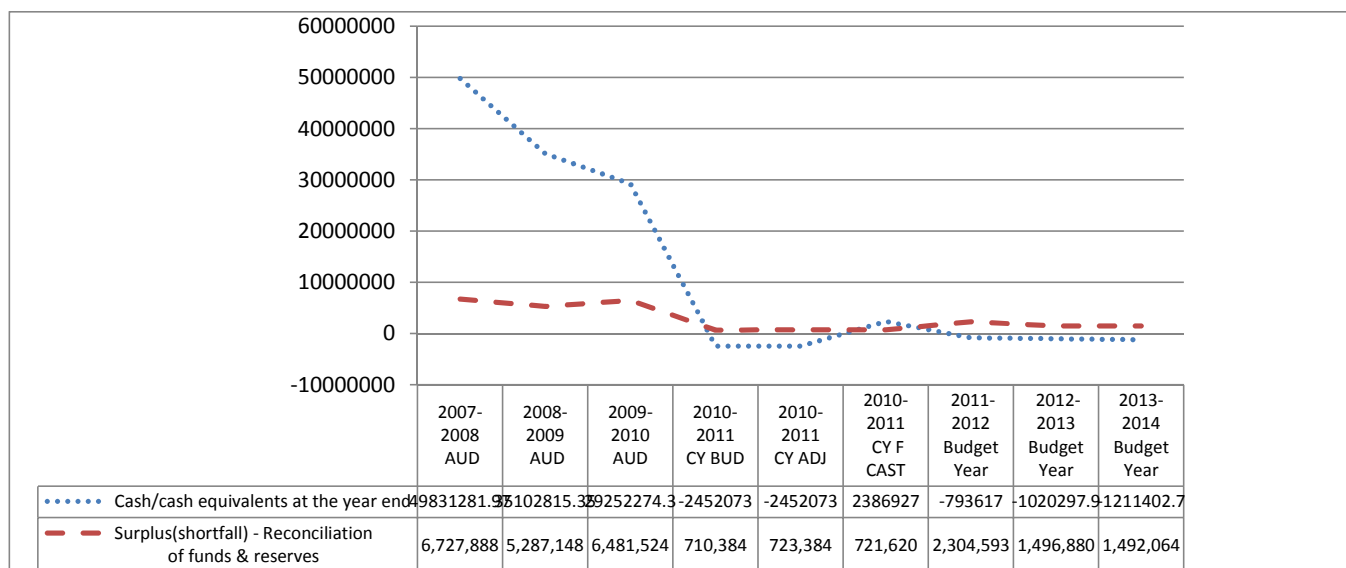
- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be „funded“. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|--|-------------------|-------------------|-------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Cash and investments available | | | | | | | | | | |
| Cash/cash equivalents at the year end | 35,102,815 | 29,252,273 | 21,147,361 | 20,353,744 | 28,458,657 | 28,435,894 | 28,435,894 | 29,032,487 | 28,466,367 | 27,560,967 |
| Other current investments > 90 days | (217,277) | 1 | 1 | (21,147,361) | (29,252,274) | (29,252,274) | (29,252,274) | (28,435,894) | (29,032,487) | (28,466,367) |
| Non current assets - Investments | - | - | - | - | - | - | - | - | - | - |
| Cash and investments available: | 34,885,538 | 29,252,274 | 21,147,362 | (793,617) | (793,617) | (816,380) | (816,380) | 596,593 | (566,120) | (905,400) |
| Application of cash and investments | | | | | | | | | | |
| Unspent conditional transfers | 16,040,469 | 13,097,173 | 3,509,447 | - | - | - | - | - | - | - |
| Unspent borrowing | | | | | | | | | | |
| Statutory requirements | | | | | | | | | | |
| Other working capital requirements | 3,102,996 | 527,960 | 902,009 | - | - | - | - | - | - | - |
| Other provisions | | | | | | | | | | |
| Long term investments committed | - | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | 12,105,185 | 11,709,994 | 11,467,382 | - | - | - | - | - | - | - |
| Total Application of cash and investments | 31,248,649 | 25,335,127 | 15,878,838 | - | - | - | - | - | - | - |
| Surplus(shortfall) | 3,636,888 | 3,917,148 | 5,268,524 | (793,617) | (793,617) | (816,380) | (816,380) | 596,593 | (566,120) | (905,400) |

The following graph supplies an analysis of the trends relating to cash and cash equivalents and the cash backed reserves/accumulated funds reconciliation over a seven year perspective.



2.6.5 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

MBRR SA10 – Funding compliance measurement

| R | Description | MFMA section | Ref | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | | 2012/13 Medium Term Revenue & | | |
|------------------|--|--------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-------------------------------|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Funding measures | | | | | | | | | | | | | |
| | Cash/cash equivalents at the year end - R | 18(1)b | 1 | 35,102,815 | 29,252,273 | 21,147,361 | 20,353,744 | 28,458,657 | 28,435,894 | 28,435,894 | 29,032,487 | 28,466,367 | 27,560,967 |
| | Cash + investments at the yr end less applications - R | 18(1)b | 2 | 6,727,888 | 5,287,148 | 6,481,524 | 710,384 | 723,384 | 721,620 | 721,620 | 2,304,593 | 1,496,880 | 1,491,600 |
| | Cash year end/monthly employee/supplier payments | 18(1)b | 3 | 18 | 13 | 8 | 8 | 11 | 11 | 11 | 11 | 9 | 8 |
| | Surplus/(Deficit) excluding depreciation offsets: R | 18(1) | 4 | 17,171,904 | 2,250,836 | 10,327,741 | 4,966,000 | 4,966,000 | 4,965,999 | 4,965,999 | 8,274,000 | 7,499,000 | 7,483,002 |
| | Service charge rev % change - macro CPIX target excl | 18(1)a,(2) | 5 | -6.00% | 17.47% | 2.97% | 2.25% | 2.25% | 3.57% | 3.57% | 4.65% | 12.73% | 8.86% |
| | Cash receipts % of Ratepayer & Other revenue | 18(1)a,(2) | 6 | 115.32% | 80.02% | 46.85% | 91.82% | 92.63% | 92.61% | 92.61% | 91.71% | 91.50% | 91.35% |
| | Debt impairment expense as a % of total billable revenue | 18(1)a,(2) | 7 | 0.00% | 5.49% | 0.94% | 1.18% | 1.18% | 1.16% | 1.16% | 1.05% | 0.93% | 0.85% |
| | Capital payments % of capital expenditure | 18(1)c;19 | 8 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | Borrowing receipts % of capital expenditure (excl. trans | 18(1)c | 9 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | Grants % of Govt. legislated/gazetted allocations | 18(1)a | 10 | 111.91% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 104.08% | 100.00% | 100.00% |
| | Current consumer debtors % change - incr(decr) | 18(1)a | 11 | N.A. | -36.80% | 53.10% | -35.00% | 0.00% | 1.40% | 0.00% | 12.10% | 21.00% | 16.30% |
| | Long term receivables % change - incr(decr) | 18(1)a | 12 | N.A. | -5.60% | -3.50% | -112.50% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | R&M % of Property Plant & Equipment | 20(1)(vi) | 13 | 0.75% | 0.64% | 0.92% | 16.98% | 21.51% | 16.74% | 17.81% | 13.22% | 13.86% | 0.00% |
| | Asset renewal % of capital budget | 20(1)(vi) | 14 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

2.6.5.1 Cash/cash equivalent position

The municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A „positive“ cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year. The forecasted cash and cash equivalents for the 2012/13 MTREF shows R29 million, R28.4 million and R27.5 million for each respective financial year.

2.6.5.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in MBRR Table A8, on [page 27](#). The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

2.6.5.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts. Notably, the ratio has been falling significantly for the period 2008/09 to 2011/12, moving from 18 to 8 with the adopted 2011/12 MTREF. The ratio moves upwards to 11 and then reduces slightly to 9 and 8 for the outer years. This measure will have to be carefully monitored going forward.

2.6.5.4 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An „adjusted“ surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term. For the 2012/13 MTREF the indicative outcome is a surplus of R8.2 million, R7.5 million for both outer years.

2.6.5.5 Property Rates/service charge revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in „revenue“, which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

2.6.5.6 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are „collected“. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 91.7, 91.5 and 91.3 per cent for each of the respective financial years.

2.6.5.7 Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues. The provision has been appropriated at 1.05, 0.93 and 0.85 per cent over the MTREF.

2.6.5.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. The municipality aims to stay within strict compliance with the legislative requirement that creditors be paid within 30 days.

2.6.5.9 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

Council will not borrow for the MTREF.

2.6.5.10 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as published in the Division of Revenue Act (DoRA) have been budgeted for. The municipality has budgeted for all transfers.

2.6.5.11 Consumer debtors change (Current and Non-current)

The purpose of these measures are to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position. The MTREF shows an increase of 12.1 per cent for 2012/13 and increases of 21 per cent and 16.3 per cent for the outer years.

2.6.5.12 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. Details of the municipality's strategy pertaining to asset management and repairs and maintenance is contained in MBRR SA34C on page 70.

2.6.5.13 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for „repairs and maintenance“ budgets. Further details in this regard are contained in MBRR SA34b on pages 68 and 69.

2.7 Expenditure on grants and reconciliations of unspent funds

MBRR SA19 - Expenditure on transfers and grant programmes

| R | Description | Ref | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure | | |
|---|--|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| | EXPENDITURE: | 1, 2 | | | | | | | | | |
| | Operating expenditure of Transfers and Grants | | | | | | | | | | |
| | National Government: | | 5,831,940 | 7,121,894 | 9,134,238 | 9,909,043 | 9,909,043 | 9,909,043 | 10,468,903 | 10,603,903 | 11,532,903 |
| | Equitable Share | | 4,324,209 | 5,733,259 | 6,888,136 | 7,259,043 | 7,259,043 | 7,259,043 | 7,168,903 | 7,953,903 | 8,832,903 |
| | Finance Management | | 616,321 | 788,304 | 1,144,766 | 1,450,000 | 1,450,000 | 1,450,000 | 1,500,000 | 1,750,000 | 1,750,000 |
| | Municipal Systems Improvement | | 891,411 | 600,331 | 1,101,336 | 1,200,000 | 1,200,000 | 1,200,000 | 800,000 | 900,000 | 950,000 |
| | Public Works | | | | | | | | 1,000,000 | | |
| | Provincial Government: | | 4,284,137 | 221,730 | 474,536 | 334,000 | 334,000 | 334,000 | 665,000 | 720,000 | 777,000 |
| | Sports and Recreation | | 308,690 | 221,730 | 426,666 | 334,000 | 334,000 | 334,000 | 665,000 | 720,000 | 777,000 |
| | Vanwyksvlei Drought Relief | | 797,447 | | 47,870 | | | | | | |
| | VWV Short Term Water Provision | | 492,016 | | | | | | | | |
| | Carnarvon Waste Management | | 32,873 | | | | | | | | |
| | Water Service Plan | | 2,653,111 | | | | | - | | | |
| | Paving Projects | | | | | | | | | | |
| | District Municipality: | | 500,000 | - | - | - | - | - | - | - | - |
| | Subsidy salary municipal manager | | 500,000 | | | | | - | | | |
| | Other grant providers: | | - | - | - | - | - | - | - | - | - |
| | <i>[insert description]</i> | | | | | | | | | | |
| | Total operating expenditure of Transfers and Grants | 5 | 10,616,077 | 7,343,624 | 9,608,774 | 10,243,043 | 10,243,043 | 10,243,043 | 11,133,903 | 11,323,903 | 12,309,903 |
| | Capital expenditure of Transfers and Grants | | | | | | | | | | |
| | National Government: | | 17,267,755 | 5,205,223 | 8,770,143 | 7,892,000 | 2,192,000 | 2,192,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| | Municipal Infrastructure(MIG) | | 17,267,755 | 5,205,223 | 8,770,143 | 7,892,000 | 2,192,000 | 2,192,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| | Public Works | | | | | | | | | | |
| | Provincial Government: | | - | - | - | - | - | - | - | - | - |
| | Other capital transfers/grants <i>[insert description]</i> | | | | | | | | | | |
| | District Municipality: | | - | - | - | - | - | - | - | - | - |
| | Subsidy salary municipal manager | | | | | | | | | | |
| | Other grant providers: | | - | - | - | - | - | - | - | - | - |
| | <i>[insert description]</i> | | | | | | | | | | |
| | Total capital expenditure of Transfers and Grants | 5 | 17,267,755 | 5,205,223 | 8,770,143 | 7,892,000 | 2,192,000 | 2,192,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| | TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 27,883,832 | 12,548,847 | 18,378,917 | 18,135,043 | 12,435,043 | 12,435,043 | 20,707,903 | 21,422,903 | 22,992,903 |

MBRR SA 20 - Reconciliation between transfers, grant receipts and unspent funds

| R | Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & | | |
|---|---|-------------------|-------------------|-------------------|----------------------|-------------------|--------------------|-------------------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| | Operating transfers and grants: | | | | | | | | | |
| | National Government: | | | | | | | | | |
| | Balance unspent at beginning of the year | 30,062,037 | 15,860,494 | 9,402,082 | | | | | | |
| | Current year receipts | (2,050,223) | 9,426,756 | 10,995,563 | 13,116,000 | 13,116,000 | 13,116,000 | 15,241,000 | 14,447,834 | 15,489,348 |
| | Conditions met - transferred to revenue | 14,954,180 | 12,375,720 | 20,397,645 | 13,116,000 | 13,116,000 | 13,116,000 | 15,241,000 | 14,447,834 | 15,489,348 |
| | Conditions still to be met - transferred to liabilities | 13,057,634 | 12,911,530 | - | | | | | | |
| | Provincial Government: | | | | | | | | | |
| | Balance unspent at beginning of the year | 4,895,518 | 179,974 | 185,643 | | | | | | |
| | Current year receipts | 1,104,244 | 227,838 | 238,849 | 501,000 | 501,000 | 501,000 | 665,000 | 720,000 | 777,000 |
| | Conditions met - transferred to revenue | 4,075,780 | 222,169 | 424,492 | 501,000 | 501,000 | 501,000 | 665,000 | 720,000 | 777,000 |
| | Conditions still to be met - transferred to liabilities | 1,923,982 | 185,643 | - | | | | | | |
| | District Municipality: | | | | | | | | | |
| | Balance unspent at beginning of the year | | | | | | | | | |
| | Current year receipts | 500,000 | | | - | - | - | - | - | - |
| | Conditions met - transferred to revenue | 500,000 | - | - | - | - | - | - | - | - |
| | Conditions still to be met - transferred to liabilities | | | | | | | | | |
| | Other grant providers: | | | | | | | | | |
| | Balance unspent at beginning of the year | 1,088,919 | | 3,509,447 | | | | | | |
| | Current year receipts | 280,198 | | | | | | | | |
| | Conditions met - transferred to revenue | 310,264 | - | - | - | - | - | - | - | - |
| | Conditions still to be met - transferred to liabilities | 1,058,853 | | 3,509,447 | | | | | | |
| | Total operating transfers and grants revenue | 19,840,224 | 12,597,889 | 20,822,137 | 13,617,000 | 13,617,000 | 13,617,000 | 15,906,000 | 15,167,834 | 16,266,348 |
| | Total operating transfers and grants - CTBM | 16,040,469 | 13,097,173 | 3,509,447 | - | - | - | - | - | - |
| | Capital transfers and grants: | | | | | | | | | |
| | National Government: | | | | | | | | | |
| | Balance unspent at beginning of the year | | | | | | | | | |
| | Current year receipts | 14,100,680 | 5,091,473 | 12,491,536 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| | Conditions met - transferred to revenue | 14,100,680 | 5,091,473 | 12,491,536 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| | Conditions still to be met - transferred to liabilities | | | | | | | | | |
| | Provincial Government: | | | | | | | | | |
| | Balance unspent at beginning of the year | | | | | | | | | |
| | Current year receipts | 3,467,678 | 110,749 | 101,151 | | | | | | |
| | Conditions met - transferred to revenue | 3,467,678 | 110,749 | 101,151 | - | - | - | - | - | - |
| | Conditions still to be met - transferred to liabilities | | | | | | | | | |
| | District Municipality: | | | | | | | | | |
| | Balance unspent at beginning of the year | | | | | | | | | |
| | Current year receipts | | | | | | | | | |
| | Conditions met - transferred to revenue | - | - | - | - | - | - | - | - | - |
| | Conditions still to be met - transferred to liabilities | | | | | | | | | |
| | Other grant providers: | | | | | | | | | |
| | Balance unspent at beginning of the year | | | | | | | | | |
| | Current year receipts | 100,211 | | | | | | | | |
| | Conditions met - transferred to revenue | 100,211 | - | - | - | - | - | - | - | - |
| | Conditions still to be met - transferred to liabilities | | | | | | | | | |
| | Total capital transfers and grants revenue | 17,668,569 | 5,202,222 | 12,592,687 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| | Total capital transfers and grants - CTBM | - | - | - | - | - | - | - | - | - |
| | TOTAL TRANSFERS AND GRANTS REVENUE | 37,508,793 | 17,800,111 | 33,414,824 | 21,509,000 | 21,509,000 | 21,509,000 | 25,480,000 | 25,266,834 | 26,949,348 |
| | TOTAL TRANSFERS AND GRANTS - CTBM | 16,040,469 | 13,097,173 | 3,509,447 | - | - | - | - | - | - |

2.8 Councillor and employee benefits

MBRR SA22 - Summary of councillor and staff benefits

| R | Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|---|--|------------------|-------------------|-------------------|----------------------|-------------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| | | A | B | C | D | E | F | G | H | I |
| | Councillors (Political Office Bearers plus Other) | | | | | | | | | |
| | Basic Salaries and Wages | 710,481 | 896,833 | 1,212,011 | 1,301,580 | 1,301,580 | 1,301,580 | 1,361,610 | 1,472,503 | 1,619,752 |
| | Pension and UIF Contributions | | | | | | | | | |
| | Medical Aid Contributions | | | | | | | | | |
| | Motor Vehicle Allowance | 237,996 | 298,946 | 304,554 | 401,065 | 401,065 | 401,065 | 421,117 | 454,805 | 500,285 |
| | Cellphone Allowance | 75,888 | 77,259 | 81,168 | 98,393 | 98,393 | 98,393 | 98,261 | 108,087 | 118,895 |
| | Housing Allowances | | | | | | | | | |
| | Other benefits and allowances | | | | | | | | | |
| | Sub Total - Councillors | 1,024,365 | 1,273,038 | 1,597,733 | 1,801,038 | 1,801,038 | 1,801,038 | 1,880,988 | 2,035,395 | 2,238,932 |
| | % increase | | 24.28% | 25.51% | 12.72% | 0.00% | 0.00% | 4.44% | 8.21% | 10.00% |
| | Senior Managers of the Municipality | | | | | | | | | |
| | Basic Salaries and Wages | 1,396,549 | 1,495,684 | 1,518,507 | 1,777,538 | 1,777,538 | 1,777,538 | 2,187,838 | 2,450,781 | 2,653,432 |
| | Pension and UIF Contributions | 66,617 | 147,223 | 149,450 | 183,174 | 183,174 | 183,174 | 289,199 | 317,522 | 348,677 |
| | Medical Aid Contributions | 62,589 | 86,948 | 90,307 | 112,494 | 112,494 | 112,494 | 121,691 | 121,691 | 157,191 |
| | Overtime | | | | | | | | | |
| | Performance Bonus | | | 149,143 | 202,543 | 202,543 | 202,543 | 202,543 | 202,543 | 202,543 |
| | Motor Vehicle Allowance | 283,536 | 409,308 | 357,230 | 363,666 | 363,666 | 363,666 | 385,779 | 385,779 | 466,791 |
| | Cellphone Allowance | | | | | | | | | |
| | Housing Allowances | | | | | | | | | |
| | Other benefits and allowances | 4,616 | 6,162 | 5,624 | 20,924 | 20,924 | 20,924 | 16,875 | 20,085 | 20,482 |
| | Payments in lieu of leave | | | | | | | | | |
| | Long service awards | | | | | | | | | |
| | Post-retirement benefit obligations | | | | | | | | | |
| | Sub Total - Senior Managers of Municipality | 1,813,907 | 2,145,326 | 2,270,261 | 2,660,339 | 2,660,339 | 2,660,339 | 3,203,925 | 3,498,401 | 3,849,116 |
| | % increase | | 18.27% | 5.82% | 17.18% | 0.00% | 0.00% | 20.43% | 9.19% | 10.03% |
| | Other Municipal Staff | | | | | | | | | |
| | Basic Salaries and Wages | 5,163,856 | 6,163,681 | 6,277,425 | 6,368,719 | 6,812,856 | 6,276,221 | 6,239,955 | 6,937,506 | 7,690,977 |
| | Pension and UIF Contributions | 459,836 | 1,355,963 | 731,617 | 1,003,967 | 1,003,967 | 1,003,967 | 1,056,380 | 1,161,534 | 1,276,202 |
| | Medical Aid Contributions | 413,952 | 240,618 | 255,659 | 351,093 | 351,093 | 351,093 | 356,532 | 427,448 | 427,059 |
| | Overtime | | 186,686 | 181,472 | 200,000 | 200,000 | 200,000 | 155,000 | 155,000 | 155,000 |
| | Performance Bonus | | | | | | | | | |
| | Motor Vehicle Allowance | | | 60,000 | 84,000 | 84,000 | 84,000 | 72,000 | 72,000 | 72,000 |
| | Cellphone Allowance | | | | | | | | | |
| | Housing Allowances | 900 | 5,138 | 9,797 | 17,280 | 17,280 | 17,280 | 24,480 | 24,480 | 24,480 |
| | Other benefits and allowances | 557,951 | 68,809 | 190,312 | 375,182 | 375,182 | 375,182 | 277,306 | 397,748 | 409,040 |
| | Payments in lieu of leave | | | | | | | | | |
| | Long service awards | | | | | | | | | |
| | Post-retirement benefit obligations | | | 545,169 | 545,169 | 545,169 | 545,169 | 594,394 | 653,833 | 719,216 |
| | Sub Total - Other Municipal Staff | 6,596,495 | 8,020,894 | 8,251,451 | 8,945,410 | 9,389,547 | 8,852,912 | 8,776,047 | 9,829,549 | 10,773,974 |
| | % increase | | 21.59% | 2.87% | 8.41% | 4.96% | -5.72% | -0.87% | 12.00% | 9.61% |
| | Total Parent Municipality | 9,434,767 | 11,439,258 | 12,119,445 | 13,406,787 | 13,850,924 | 13,314,289 | 13,860,960 | 15,363,345 | 16,862,022 |
| | | | 21.25% | 5.95% | 10.62% | 3.31% | -3.87% | 4.11% | 10.84% | 9.75% |
| | TOTAL SALARY, ALLOWANCES & BENEFITS | 9,434,767 | 11,439,258 | 12,119,445 | 13,406,787 | 13,850,924 | 13,314,289 | 13,860,960 | 15,363,345 | 16,862,022 |
| | % increase | | 21.25% | 5.95% | 10.62% | 3.31% | -3.87% | 4.11% | 10.84% | 9.75% |
| | TOTAL MANAGERS AND STAFF | 8,410,402 | 10,166,220 | 10,521,712 | 11,605,749 | 12,049,886 | 11,513,251 | 11,979,972 | 13,327,950 | 14,623,090 |

MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

| Disclosure of Salaries, Allowances & Benefits 1. | Salary | Contrib. | Allowances | Performance Bonuses | In-kind benefits | Total Package |
|--|------------------|----------------|------------------|---------------------|------------------|------------------|
| Rand per annum | | 1. | | | 2. | 3. |
| <u>Councillors</u> | | | | | | |
| Speaker | 451,197 | | 191,847 | | | 643,044 |
| Chief Whip | | | | | | - |
| Executive Mayor | | | | | | - |
| Deputy Executive Mayor | | | | | | - |
| Executive Committee | | | | | | - |
| Total for all other councillors | 812,152 | | 425,792 | | | 1,237,944 |
| Total Councillors | 1,263,349 | - | 617,639 | | | 1,880,988 |
| <u>Senior Managers of the Municipality</u> | | | | | | |
| Municipal Manager (MM) | 851,330 | 5,164 | | 64,689 | | 921,183 |
| Chief Finance Officer | 414,547 | 141,977 | 128,593 | 43,567 | | 728,684 |
| Head Operational Manager | 507,414 | 163,352 | 128,593 | 50,720 | | 850,079 |
| Head: Corporate Services | 414,547 | 117,271 | 128,593 | 43,567 | | 703,978 |
| | | | | | | - |
| | | | | | | - |
| Total Senior Managers of the Municipality | 2,187,838 | 427,765 | 385,779 | 202,543 | - | 3,203,925 |
| | | | | | | |
| TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION | 3,451,187 | 427,765 | 1,003,418 | 202,543 | - | 5,084,912 |

MBRR SA24 – Summary of personnel numbers

| Summary of Personnel Numbers Numbers | 2010/11 | | | Current Year 2011/12 | | | Budget Year 2012/13 | | |
|---|-----------|---------------------|--------------------|----------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees |
| Municipal Council and Boards of Municipal Entities | | | | | | | | | |
| Councillors (Political Office Bearers plus Other Council Members) | 7 | 7 | | 7 | 7 | | 7 | 7 | |
| Board Members of municipal entities | | | | | | | | | |
| Municipal employees | | | | | | | | | |
| Municipal Manager and Senior Managers | 4 | 3 | 1 | 4 | 3 | 1 | 4 | 3 | 1 |
| Other Managers | 3 | 3 | | 3 | 3 | | 3 | 3 | |
| Professionals | – | – | – | – | – | – | – | – | – |
| <i>Finance</i> | | | | | | | | | |
| <i>Spatial/town planning</i> | | | | | | | | | |
| <i>Information Technology</i> | | | | | | | | | |
| <i>Roads</i> | | | | | | | | | |
| <i>Electricity</i> | | | | | | | | | |
| <i>Water</i> | | | | | | | | | |
| <i>Sanitation</i> | | | | | | | | | |
| <i>Refuse</i> | | | | | | | | | |
| <i>Other</i> | | | | | | | | | |
| Technicians | – | – | – | – | – | – | – | – | – |
| <i>Finance</i> | | | | | | | | | |
| <i>Spatial/town planning</i> | | | | | | | | | |
| <i>Information Technology</i> | | | | | | | | | |
| <i>Roads</i> | | | | | | | | | |
| <i>Electricity</i> | | | | | | | | | |
| <i>Water</i> | | | | | | | | | |
| <i>Sanitation</i> | | | | | | | | | |
| <i>Refuse</i> | | | | | | | | | |
| <i>Other</i> | | | | | | | | | |
| Clerks (Clerical and administrative) | 15 | 15 | | 15 | 15 | | 15 | 15 | |
| Service and sales workers | | | | | | | | | |
| Skilled agricultural and fishery workers | | | | | | | | | |
| Craft and related trades | | | | | | | | | |
| Plant and Machine Operators | 9 | 9 | | 9 | 9 | | 9 | 9 | |
| Elementary Occupations | 42 | 42 | | 42 | 42 | | 42 | 42 | |
| TOTAL PERSONNEL NUMBERS | 80 | 79 | 1 | 80 | 79 | 1 | 80 | 79 | 1 |
| % increase | | | | – | – | – | – | – | – |
| Total municipal employees headcount | 73 | 72 | 1 | 73 | 72 | 1 | 73 | 72 | 1 |
| Finance personnel headcount | 9 | 9 | – | 9 | 9 | – | 9 | 9 | – |
| Human Resources personnel headcount | 2 | 2 | – | 3 | 3 | – | 2 | 2 | – |

2.9 Monthly targets for revenue, expenditure and cash flow

MBRR SA25 - Budgeted monthly revenue and expenditure

| Description | | Budget Year 2012/13 | | | | | | | | | | | | Medium Term Revenue and Expenditure | | |
|---|---|---------------------|-----------|-------------|-----------|-----------|-------------|-----------|-----------|-----------|-------------|-------------|-------------|-------------------------------------|------------------------|------------------------|
| R | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Revenue By Source | | | | | | | | | | | | | | | | |
| | Property rates | 4,626,502 | | | | | | | | | | | - | 4,626,502 | 5,548,511 | 5,937,763 |
| | Property rates - penalties & collection charges | 11,278 | 10,689 | 10,112 | 24,295 | 22,783 | 21,207 | 18,195 | 17,346 | 15,662 | 14,034 | 12,763 | 11,636 | 190,000 | 199,500 | 209,475 |
| | Service charges - electricity revenue | 534,544 | 555,127 | 555,642 | 505,714 | 509,393 | 507,257 | 527,945 | 539,078 | 505,080 | 522,616 | 495,514 | 1,482,388 | 7,240,298 | 8,619,206 | 9,951,375 |
| | Service charges - water revenue | 296,367 | 307,779 | 308,065 | 280,383 | 282,423 | 281,238 | 292,709 | 298,881 | 280,031 | 289,754 | 274,728 | 362,420 | 3,554,778 | 4,383,465 | 5,198,143 |
| | Service charges - sanitation revenue | 190,895 | 198,246 | 198,430 | 180,600 | 181,913 | 181,150 | 188,539 | 192,514 | 180,373 | 186,636 | 176,957 | 233,444 | 2,289,697 | 2,585,211 | 3,105,596 |
| | Service charges - refuse revenue | 254,185 | 263,973 | 264,218 | 240,476 | 242,225 | 241,210 | 251,047 | 256,341 | 240,174 | 248,513 | 235,626 | 310,841 | 3,048,829 | 3,538,496 | 4,167,218 |
| | Service charges - other | | | | | | | | | | | | - | - | - | - |
| | Rental of facilities and equipment | 73,928 | 2,372 | 85,549 | 2,202 | 29,406 | 6,229 | 79,746 | 79,529 | 8,508 | 31,891 | 7,545 | 3,771 | 410,674 | 431,133 | 452,689 |
| | Interest earned - external investments | 14,484 | - | 30,457 | 11,550 | 13,613 | 35,348 | 7,515 | 10,423 | 33,254 | 7,526 | 9,805 | 1,123,025 | 1,297,000 | 1,361,850 | 1,429,943 |
| | Interest earned - outstanding debtors | 311 | 309 | 307 | 305 | 303 | 301 | 299 | 297 | 295 | 293 | 291 | (11) | 3,300 | 3,465 | 3,638 |
| | Dividends received | | | | | | | | | | | | - | - | - | - |
| | Fines | 20 | 23 | 608 | 1,709 | 311 | 9 | 1,209 | 1,995 | 1,278 | 2,387 | 774 | 1,907 | 12,230 | 12,842 | 13,484 |
| | Licences and permits | 441 | 120 | 440 | 365 | 755 | 340 | 540 | 390 | 801 | 1,621 | 1,121 | 486 | 7,420 | 7,791 | 8,181 |
| | Agency services | 8,291 | 3,277 | 5,122 | 8,353 | 5,466 | 9,715 | 6,310 | 4,624 | 8,375 | 7,371 | 7,306 | 22,789 | 97,000 | 101,850 | 106,943 |
| | Transfers recognised - operational | 7,280,333 | | | 665,000 | 3,980,333 | | | | 3,980,333 | | | - | 15,906,000 | 15,167,834 | 16,266,348 |
| | Other revenue | 62,410 | 32,130 | 16,604 | 589,475 | 25,303 | 19,540 | 71,614 | 37,287 | 11,232 | 21,167 | 9,890 | 222,703 | 1,119,356 | 1,220,400 | 1,321,474 |
| | Gains on disposal of PPE | | | | | | | | | | | | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 13,353,990 | 1,374,045 | 1,475,555 | 2,510,427 | 5,294,227 | 1,303,544 | 1,445,668 | 1,438,705 | 5,265,396 | 1,333,809 | 1,232,320 | 3,775,398 | 39,803,084 | 43,181,554 | 48,172,270 |
| Expenditure By Type | | | | | | | | | | | | | | | | |
| | Employee related costs | 638,389 | 838,634 | 772,126 | 874,756 | 769,317 | 995,869 | 774,079 | 793,315 | 995,869 | 1,751,182 | 802,609 | 1,973,827 | 11,979,972 | 13,327,950 | 14,623,090 |
| | Remuneration of councillors | 119,700 | 118,523 | 123,231 | 118,523 | 119,701 | 117,815 | 328,616 | 147,710 | 148,973 | 148,973 | 148,973 | 240,250 | 1,880,988 | 2,035,395 | 2,238,932 |
| | Debt impairment | | | | | | | | | | | 225,000 | - | 225,000 | 236,250 | 248,063 |
| | Depreciation & asset impairment | | | | | | | | | | | 3,135,177 | - | 3,135,177 | 3,605,454 | 4,170,309 |
| | Finance charges | | | | | | | | | | | | - | - | - | - |
| | Bulk purchases | 271,680 | 402,495 | 1,065,334 | 367,858 | 375,437 | 372,633 | 388,966 | 408,182 | 372,209 | 370,801 | 394,842 | 2,209,598 | 7,000,035 | 8,970,602 | 11,033,137 |
| | Other materials | 6,197 | 32,839 | 46,507 | 27,888 | 32,695 | 53,330 | 65,146 | 34,513 | 15,386 | 16,775 | 38,689 | 9,235 | 379,200 | 398,311 | 418,235 |
| | Contracted services | 7,002 | 37,107 | 52,551 | 31,512 | 36,944 | 60,261 | 73,612 | 38,998 | 17,385 | 18,955 | 43,717 | 10,435 | 428,479 | 452,913 | 482,052 |
| | Transfers and grants | 2,389,634 | | | | 2,389,634 | | | | 2,389,634 | | | - | 7,168,903 | 7,953,903 | 8,832,903 |
| | Other expenditure | 544,228 | 892,588 | 841,207 | 983,953 | 737,486 | 963,669 | 702,405 | 512,059 | 934,426 | 589,182 | 761,392 | 440,735 | 8,903,330 | 8,798,676 | 9,323,342 |
| | Loss on disposal of PPE | | | | | | | | | | | 2,000 | - | 2,000 | 2,100 | 2,205 |
| Total Expenditure | | 3,976,831 | 2,322,186 | 2,900,956 | 2,404,490 | 4,461,214 | 2,563,577 | 2,332,824 | 1,934,777 | 4,873,883 | 2,895,868 | 5,552,399 | 4,884,080 | 41,103,084 | 45,781,554 | 51,372,268 |
| Surplus/(Deficit) | | 9,377,159 | (948,140) | (1,425,401) | 105,937 | 833,013 | (1,260,032) | (887,156) | (496,072) | 391,513 | (1,562,059) | (4,320,079) | (1,108,682) | (1,300,000) | (2,600,000) | (3,199,998) |
| | Transfers recognised - capital | 2,000,000 | | | | 3,000,000 | | | | 4,574,000 | | | - | 9,574,000 | 10,099,000 | 10,683,000 |
| | Contributions recognised - capital | | | | | | | | | | | | - | - | - | - |
| | Contributed assets | | | | | | | | | | | | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 11,377,159 | (948,140) | (1,425,401) | 105,937 | 3,833,013 | (1,260,032) | (887,156) | (496,072) | 4,965,513 | (1,562,059) | (4,320,079) | (1,108,682) | 8,274,000 | 7,499,000 | 7,483,002 |
| | Taxation | | | | | | | | | | | | - | - | - | - |
| | Attributable to minorities | | | | | | | | | | | | - | - | - | - |
| | Share of surplus/ (deficit) of associate | | | | | | | | | | | | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 11,377,159 | (948,140) | (1,425,401) | 105,937 | 3,833,013 | (1,260,032) | (887,156) | (496,072) | 4,965,513 | (1,562,059) | (4,320,079) | (1,108,682) | 8,274,000 | 7,499,000 | 7,483,002 |

MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

| Description | Budget Year 2012/13 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---------------------|------------------|--------------------|------------------|------------------|--------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|---|------------------------|------------------------|
| R | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Revenue by Vote | | | | | | | | | | | | | | | |
| EXECUTIVE AND COUNCIL | 10,935,541 | 1,342,000 | 1,064,371 | 513,844 | 4,190,962 | 37,717 | 30,005 | 489,796 | 5,893,645 | 27,001 | 3,718 | (1,604,931) | 22,923,669 | 23,941,358 | 25,777,331 |
| BUDGET AND TREASURY OFFICE | 4,150,265 | 25,296 | 83,628 | 48,647 | 78,283 | 39,942 | 88,569 | 145,908 | 46,795 | 57,619 | 3,204 | 4,543,874 | 9,311,930 | 9,203,475 | 9,644,678 |
| CORPORATE SERVICES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PLANNING AND DEVELOPMENT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| HEALTH | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| COMMUNITY AND SOCIAL SERVICES | 20 | 903 | 288 | 808 | 1,460 | 265 | 641 | 142 | 227 | 714 | 453 | 729 | 6,650 | 6,983 | 7,332 |
| HOUSING | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PUBLIC SAFETY | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SPORT AND RECREATION | 154 | - | 192 | 492 | 542 | 4,144 | 5,492 | 3,992 | 1,992 | 132 | 696 | 105 | 17,900 | 18,870 | 19,868 |
| ENVIRONMENTAL PROTECTION | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SOLID WASTE MANAGEMENT | 228,427 | 263,973 | 264,218 | 240,476 | 242,225 | 241,210 | 251,047 | 256,341 | 240,174 | 248,513 | 235,626 | 337,379 | 3,049,609 | 3,539,315 | 4,168,078 |
| WASTE WATER MANAGEMENT | 172,152 | 198,246 | 198,430 | 180,600 | 181,913 | 181,150 | 188,539 | 192,514 | 180,373 | 186,636 | 203,190 | 552,187 | 2,615,933 | 2,911,447 | 3,431,832 |
| ROAD TRANSPORT | 732 | 732 | 732 | 732 | 732 | 732 | 732 | 732 | 732 | 732 | 732 | (6,048) | 2,000 | 2,025 | 2,126 |
| WATER | 275,729 | 307,779 | 308,065 | 280,383 | 282,423 | 281,238 | 292,709 | 298,881 | 280,031 | 289,754 | 400,964 | 583,498 | 3,881,454 | 4,710,164 | 5,524,864 |
| ELECTRICITY | 534,544 | 555,127 | 555,642 | 505,714 | 509,393 | 507,257 | 527,945 | 539,078 | 505,080 | 522,616 | 383,744 | 1,921,094 | 7,567,234 | 8,946,178 | 10,278,384 |
| Total Revenue by Vote | 16,297,563 | 2,694,056 | 2,475,565 | 1,771,695 | 5,487,932 | 1,293,555 | 1,385,678 | 1,927,383 | 7,149,577 | 1,333,819 | 1,232,329 | 6,327,931 | 49,377,084 | 53,280,555 | 58,855,270 |
| Expenditure by Vote to be appropriated | | | | | | | | | | | | | | | |
| EXECUTIVE AND COUNCIL | 3,657,757 | 2,018,958 | 1,516,232 | (69,019) | 80,754 | 553,468 | 750,450 | 939,468 | 94,794 | 1,433,673 | 3,493,609 | 1,276,781 | 15,746,931 | 16,343,046 | 17,771,126 |
| BUDGET AND TREASURY OFFICE | 202,355 | 246,336 | 511,230 | 374,486 | 329,403 | 731,325 | 253,229 | 240,513 | 288,129 | 248,396 | 256,490 | 2,551,916 | 6,233,808 | 6,964,702 | 7,633,091 |
| CORPORATE SERVICES | 86,241 | 114,548 | 119,612 | 114,287 | 113,036 | 113,357 | 107,032 | 105,002 | 156,811 | 118,536 | 126,858 | 334,934 | 1,610,254 | 1,759,970 | 1,918,385 |
| PLANNING AND DEVELOPMENT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| HEALTH | - | 4,747 | 157 | 111 | - | 4,184 | 1,292 | 1,944 | 2,376 | - | - | 6,421 | 21,232 | 22,228 | 27,912 |
| COMMUNITY AND SOCIAL SERVICES | 63,575 | 88,980 | 65,327 | 77,573 | 71,315 | 65,887 | 64,997 | 68,836 | 90,578 | 64,087 | 82,337 | 181,758 | 985,250 | 1,081,907 | 1,180,162 |
| HOUSING | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PUBLIC SAFETY | 1,922 | 8,496 | 3,770 | 8,289 | 6,063 | 5,552 | 3,417 | 5,723 | 7,016 | 2,094 | 2,960 | 16,189 | 71,471 | 72,774 | 80,943 |
| SPORT AND RECREATION | 19,775 | 32,868 | 20,895 | 27,222 | 38,047 | 42,432 | 45,882 | 27,792 | 46,592 | 37,146 | 32,137 | 144,711 | 515,489 | 532,052 | 575,632 |
| ENVIRONMENTAL PROTECTION | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SOLID WASTE MANAGEMENT | 122,434 | 77,444 | 64,846 | 97,531 | 74,569 | 50,830 | 47,726 | 68,619 | 581,752 | 89,934 | 608,846 | 424,394 | 2,308,925 | 2,543,131 | 2,765,212 |
| WASTE WATER MANAGEMENT | 120,875 | 158,959 | 153,526 | 196,378 | 152,299 | 164,859 | 153,995 | 156,254 | 215,180 | 139,615 | 147,412 | 629,223 | 2,388,575 | 2,667,617 | 2,981,069 |
| ROAD TRANSPORT | 124,447 | 188,733 | 159,355 | 150,665 | 142,062 | 169,023 | 137,893 | 137,537 | 183,039 | 132,636 | 131,735 | 1,165,313 | 2,822,438 | 3,180,535 | 3,621,031 |
| WATER | 44,291 | 79,614 | 70,238 | 105,557 | 58,607 | 54,882 | 82,050 | 57,752 | 112,914 | 53,071 | 70,239 | 69,040 | 858,255 | 1,059,735 | 1,152,640 |
| ELECTRICITY | 476,732 | 622,523 | 1,215,778 | 582,693 | 588,764 | 597,788 | 624,871 | 614,015 | 404,883 | 576,690 | 599,786 | 635,933 | 7,540,456 | 9,553,857 | 11,665,065 |
| Total Expenditure by Vote | 4,920,404 | 3,642,196 | 3,900,966 | 1,665,759 | 1,654,919 | 2,553,587 | 2,272,834 | 2,423,455 | 2,184,064 | 2,895,878 | 5,552,409 | 7,436,613 | 41,103,084 | 45,781,554 | 51,372,268 |
| Surplus/(Deficit) before assoc. | 11,377,159 | (948,140) | (1,425,401) | 105,936 | 3,833,013 | (1,260,032) | (887,156) | (496,072) | 4,965,513 | (1,562,059) | (4,320,080) | (1,108,682) | 8,274,000 | 7,499,001 | 7,483,002 |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 11,377,159 | (948,140) | (1,425,401) | 105,936 | 3,833,013 | (1,260,032) | (887,156) | (496,072) | 4,965,513 | (1,562,059) | (4,320,080) | (1,108,682) | 8,274,000 | 7,499,001 | 7,483,002 |

MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

| Description | Budget Year 2012/13 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|---------------------|------------------|--------------------|------------------|------------------|--------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|---|------------------------|------------------------|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Revenue - Standard | | | | | | | | | | | | | | | |
| <i>Governance and administration</i> | 15,085,806 | 1,367,296 | 1,147,999 | 562,491 | 4,269,245 | 77,559 | 118,574 | 635,704 | 5,940,440 | 84,620 | 6,922 | 2,938,943 | 32,235,599 | 33,144,833 | 35,422,009 |
| Executive and council | 10,935,541 | 1,342,000 | 1,064,371 | 513,844 | 4,190,962 | 37,717 | 30,005 | 489,796 | 5,893,645 | 27,001 | 3,718 | (1,604,931) | 22,923,669 | 23,941,358 | 25,777,331 |
| Budget and treasury office | 4,150,265 | 25,296 | 83,628 | 48,647 | 78,283 | 39,842 | 88,569 | 145,908 | 46,795 | 57,619 | 3,204 | 4,543,874 | 9,311,930 | 9,203,475 | 9,644,678 |
| Corporate services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | 174 | 903 | 479 | 1,300 | 2,002 | 4,409 | 6,132 | 4,133 | 2,748 | 948 | 1,149 | 879 | 25,255 | 26,593 | 27,977 |
| Community and social services | 20 | 903 | 288 | 808 | 1,460 | 265 | 641 | 142 | 227 | 714 | 453 | 729 | 6,650 | 6,983 | 7,332 |
| Sport and recreation | 154 | - | 192 | 492 | 542 | 4,144 | 5,492 | 3,992 | 1,992 | 102 | 696 | 105 | 17,900 | 18,870 | 19,868 |
| Public safety | - | - | - | - | - | - | - | - | 529 | 132 | - | 44 | 705 | 740 | 777 |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | 732 | 732 | 732 | 732 | 732 | 732 | 732 | 732 | 732 | 732 | 732 | (6,048) | 2,000 | 2,025 | 2,126 |
| Planning and development | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road transport | 732 | 732 | 732 | 732 | 732 | 732 | 732 | 732 | 732 | 732 | 732 | (6,048) | 2,000 | 2,025 | 2,126 |
| Environmental protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | 1,210,852 | 1,325,125 | 1,326,355 | 1,207,173 | 1,215,954 | 1,210,855 | 1,260,240 | 1,286,814 | 1,205,658 | 1,247,519 | 1,223,527 | 3,394,158 | 17,114,230 | 20,107,104 | 23,403,158 |
| Electricity | 534,544 | 555,127 | 555,642 | 505,714 | 509,393 | 507,257 | 527,945 | 539,078 | 505,080 | 522,616 | 383,744 | 1,921,094 | 7,567,234 | 8,946,178 | 10,278,384 |
| Water | 275,729 | 307,779 | 308,065 | 280,383 | 282,423 | 281,238 | 292,709 | 298,881 | 280,031 | 289,754 | 400,964 | 583,498 | 3,881,454 | 4,710,164 | 5,524,864 |
| Waste water management | 172,152 | 198,246 | 198,430 | 180,600 | 181,913 | 181,150 | 188,539 | 192,514 | 180,373 | 186,636 | 203,193 | 552,187 | 2,615,933 | 2,911,447 | 3,431,832 |
| Waste management | 228,427 | 263,973 | 264,218 | 240,476 | 242,225 | 241,210 | 251,047 | 256,341 | 240,174 | 248,513 | 235,626 | 337,379 | 3,049,609 | 3,539,315 | 4,168,078 |
| Total Revenue - Standard | 16,297,563 | 2,694,056 | 2,475,565 | 1,771,695 | 5,487,932 | 1,293,555 | 1,385,678 | 1,927,383 | 7,149,577 | 1,333,819 | 1,232,329 | 6,327,931 | 49,377,084 | 53,280,555 | 58,855,270 |
| Expenditure - Standard | | | | | | | | | | | | | | | |
| <i>Governance and administration</i> | 3,946,353 | 2,379,842 | 2,147,074 | 419,760 | 523,193 | 1,398,150 | 1,110,711 | 1,284,983 | 539,734 | 1,800,605 | 3,876,957 | 4,163,631 | 23,590,993 | 25,067,718 | 27,322,602 |
| Executive and council | 3,657,757 | 2,018,958 | 1,516,232 | (69,013) | 80,754 | 553,468 | 750,450 | 939,468 | 94,794 | 1,433,673 | 3,493,609 | 1,276,781 | 15,746,931 | 16,343,046 | 17,771,126 |
| Budget and treasury office | 202,355 | 246,336 | 511,230 | 374,486 | 329,403 | 731,325 | 253,229 | 240,513 | 288,129 | 248,396 | 256,490 | 2,551,916 | 6,233,808 | 6,964,702 | 7,633,091 |
| Corporate services | 86,241 | 114,548 | 119,612 | 114,287 | 113,036 | 113,357 | 107,032 | 105,002 | 156,811 | 118,536 | 126,858 | 334,934 | 1,610,254 | 1,759,970 | 1,918,385 |
| <i>Community and public safety</i> | 85,272 | 135,081 | 90,149 | 113,175 | 115,425 | 118,055 | 115,588 | 104,295 | 146,562 | 103,327 | 117,434 | 349,079 | 1,593,442 | 1,708,961 | 1,864,649 |
| Community and social services | 63,575 | 88,980 | 65,327 | 77,573 | 71,315 | 65,887 | 64,997 | 68,836 | 90,578 | 64,087 | 82,337 | 181,758 | 985,250 | 1,081,907 | 1,180,162 |
| Sport and recreation | 19,775 | 32,858 | 20,895 | 27,222 | 38,047 | 42,432 | 45,882 | 27,792 | 46,592 | 37,146 | 32,137 | 144,711 | 515,489 | 532,052 | 575,632 |
| Public safety | 1,922 | 8,496 | 3,770 | 8,269 | 6,063 | 5,552 | 3,417 | 5,723 | 7,016 | 2,094 | 2,960 | 16,189 | 71,471 | 72,774 | 80,943 |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | 4,747 | 157 | 111 | - | 4,184 | 1,292 | 1,944 | 2,376 | - | - | 6,421 | 21,232 | 22,228 | 27,912 |
| <i>Economic and environmental services</i> | 124,447 | 188,733 | 159,355 | 150,665 | 142,062 | 169,023 | 137,893 | 137,537 | 183,039 | 132,636 | 131,735 | 1,165,313 | 2,822,438 | 3,180,535 | 3,621,031 |
| Planning and development | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road transport | 124,447 | 188,733 | 159,355 | 150,665 | 142,062 | 169,023 | 137,893 | 137,537 | 183,039 | 132,636 | 131,735 | 1,165,313 | 2,822,438 | 3,180,535 | 3,621,031 |
| Environmental protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | 764,332 | 938,540 | 1,504,388 | 982,159 | 874,239 | 868,359 | 908,642 | 896,640 | 1,314,729 | 859,310 | 1,426,283 | 1,758,590 | 13,096,211 | 15,824,340 | 18,563,986 |
| Electricity | 476,732 | 622,523 | 1,215,778 | 582,693 | 588,764 | 597,788 | 624,871 | 614,015 | 404,883 | 576,690 | 599,786 | 635,933 | 7,540,456 | 9,553,857 | 11,665,065 |
| Water | 44,291 | 79,614 | 70,238 | 105,557 | 58,807 | 54,882 | 82,080 | 57,752 | 112,914 | 53,071 | 70,239 | 69,040 | 868,255 | 1,059,735 | 1,152,640 |
| Waste water management | 120,875 | 158,959 | 153,526 | 196,378 | 152,299 | 164,859 | 153,995 | 156,254 | 215,180 | 139,615 | 147,412 | 629,223 | 2,388,575 | 2,667,617 | 2,981,069 |
| Waste management | 122,434 | 77,444 | 64,846 | 97,531 | 74,569 | 50,830 | 47,726 | 68,619 | 581,752 | 89,934 | 608,846 | 424,394 | 2,308,925 | 2,543,131 | 2,765,212 |
| Total Expenditure - Standard | 4,920,404 | 3,642,196 | 3,900,966 | 1,665,759 | 1,654,919 | 2,553,587 | 2,272,834 | 2,423,455 | 2,184,064 | 2,895,878 | 5,552,409 | 7,436,613 | 41,103,084 | 45,781,554 | 51,372,268 |
| Surplus/(Deficit) before assoc. | 11,377,159 | (948,140) | (1,425,401) | 105,936 | 3,833,013 | (1,260,032) | (887,156) | (496,072) | 4,965,513 | (1,562,059) | (4,320,080) | (1,108,682) | 8,274,000 | 7,499,001 | 7,483,002 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 11,377,159 | (948,140) | (1,425,401) | 105,936 | 3,833,013 | (1,260,032) | (887,156) | (496,072) | 4,965,513 | (1,562,059) | (4,320,080) | (1,108,682) | 8,274,000 | 7,499,001 | 7,483,002 |

MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

| Description | Budget Year 2012/13 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---------------------|-----------|-------|---------|-----------|----------|---------|----------|-----------|-------|-----|------|---|------------------------|------------------------|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Multi-year expenditure to be appropriated | | | | | | | | | | | | | | | |
| EXECUTIVE AND COUNCIL | | | | | | | | | | | | | - | - | - |
| BUDGET AND TREASURY OFFICE | | | | | | | | | | | | | - | - | - |
| CORPORATE SERVICES | | | | | | | | | | | | | - | - | - |
| PLANNING AND DEVELOPMENT | | | | | | | | | | | | | - | - | - |
| HEALTH | | | | | | | | | | | | | - | - | - |
| COMMUNITY AND SOCIAL SERVICES | | | | | | | | | | | | | - | - | - |
| HOUSING | | | | | | | | | | | | | - | - | - |
| PUBLIC SAFETY | | | | | | | | | | | | | - | - | - |
| SPORT AND RECREATION | | | | | | | | | | | | | - | - | - |
| ENVIRONMENTAL PROTECTION | | | | | | | | | | | | | - | - | - |
| SOLID WASTE MANAGEMENT | | | | | | | | | | | | | - | - | - |
| WASTE WATER MANAGEMENT | | | | | | | | | | | | | - | - | - |
| ROAD TRANSPORT | | | | | | | | | | | | | - | - | - |
| WATER | | | | | | | | | | | | | - | - | - |
| ELECTRICITY | | | | | | | | | | | | | - | - | - |
| Capital multi-year expenditure sub-total | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Single-year expenditure to be appropriated | | | | | | | | | | | | | | | |
| EXECUTIVE AND COUNCIL | | | | | | | | | | | | | - | - | - |
| BUDGET AND TREASURY OFFICE | | | | | | | | | | | | | - | 2,000,000 | - |
| CORPORATE SERVICES | | | | | | | | | | | | | - | - | - |
| PLANNING AND DEVELOPMENT | | | | | | | | | | | | | - | - | - |
| HEALTH | | | | | | | | | | | | | - | - | - |
| COMMUNITY AND SOCIAL SERVICES | | | | | | | | | | | | | - | 100,000 | - |
| HOUSING | | | | | | | | | | | | | - | - | - |
| PUBLIC SAFETY | | | | | | | | | | | | | - | - | - |
| SPORT AND RECREATION | | | | | | | | | | | | | - | - | 5,683,000 |
| ENVIRONMENTAL PROTECTION | | | | | | | | | | | | | - | - | - |
| SOLID WASTE MANAGEMENT | | | | | | | | | | | | | - | 7,999,000 | 2,000,000 |
| WASTE WATER MANAGEMENT | | | | | | | | | | | | | - | - | - |
| ROAD TRANSPORT | | 2,000,000 | | | 3,000,000 | | | | 4,574,000 | | | | 9,574,000 | - | - |
| WATER | | | | | | | | | | | | | - | - | 3,000,000 |
| ELECTRICITY | | | | | | | | | | | | | - | - | - |
| Capital single-year expenditure sub-total | - | 2,000,000 | - | - | 3,000,000 | - | - | - | 4,574,000 | - | - | - | 9,574,000 | 10,099,000 | 10,683,000 |
| Total Capital Expenditure | - | 2,000,000 | - | - | 3,000,000 | - | - | - | 4,574,000 | - | - | - | 9,574,000 | 10,099,000 | 10,683,000 |

MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

| Description | Budget Year 2012/13 | | | | | | | | | | | | Medium Term Revenue and Expenditure | | |
|---|---------------------|-----------|-------|---------|-----------|----------|---------|----------|-----------|-------|-----|------|-------------------------------------|------------------------|------------------------|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Capital Expenditure - Standard | | | | | | | | | | | | | | | |
| Governance and administration | | - | - | - | - | - | - | - | - | - | - | - | - | 2,000,000 | - |
| Executive and council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Budget and treasury office | | - | - | - | - | - | - | - | - | - | - | - | - | 2,000,000 | - |
| Corporate services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | - | - | - | - | - | - | - | - | - | - | - | - | 100,000 | 5,683,000 |
| Community and social services | | - | - | - | - | - | - | - | - | - | - | - | - | 100,000 | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - | - | - | - | - | 5,683,000 |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 2,000,000 | - | - | 3,000,000 | - | - | - | 4,574,000 | - | - | - | 9,574,000 | - | - |
| Planning and development | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road transport | | 2,000,000 | - | - | 3,000,000 | - | - | - | 4,574,000 | - | - | - | 9,574,000 | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | - | - | - | - | - | - | - | - | - | - | - | - | 7,999,000 | 5,000,000 |
| Electricity | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,000,000 |
| Waste water management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - | - | - | - | 7,999,000 | 2,000,000 |
| Total Capital Expenditure - Standard | - | 2,000,000 | - | - | 3,000,000 | - | - | - | 4,574,000 | - | - | - | 9,574,000 | 10,099,000 | 10,683,000 |

MBRR SA30 - Budgeted monthly cash flow

| R | Description | Budget Year 2010/11 | | | | | | | | | | | | Medium Term Revenue and Expenditure | | |
|--|---|---------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------------------------|------------------------|------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year +1 2010/11 | Budget Year +2 2011/12 | Forecast 2012/13 |
| Cash Receipts By Source | | | | | | | | | | | | | | | | |
| | Property rates | 149,494 | 226,501 | 389,697 | 312,124 | 149,359 | 746,794 | 80,220 | 328,254 | 221,242 | 77,265 | 50,096 | 1,432,807 | 4,163,852 | 4,993,660 | 5,343,986 |
| | Property rates - penalties & collection charges | 18,408 | 4,371 | 5,298 | 16,788 | 13,398 | 74,934 | 3,766 | 12,194 | 535 | - | 76 | 21,233 | 171,000 | 179,550 | 188,528 |
| | Service charges - electricity revenue | 232,594 | 628,040 | 226,503 | 268,155 | 695,095 | 312,569 | 244,801 | 631,628 | 720,732 | 238,459 | 272,402 | 2,045,289 | 6,516,268 | 7,757,285 | 8,956,238 |
| | Service charges - water revenue | 135,813 | 366,716 | 132,256 | 156,577 | 405,870 | 182,511 | 142,941 | 368,811 | 420,839 | 139,238 | 159,057 | 588,672 | 3,199,300 | 3,945,119 | 4,678,329 |
| | Service charges - sanitation revenue | 85,276 | 230,259 | 83,043 | 98,314 | 254,844 | 114,598 | 89,752 | 231,575 | 264,243 | 87,427 | 99,871 | 421,526 | 2,060,727 | 2,326,690 | 2,795,036 |
| | Service charges - refuse revenue | 114,021 | 307,874 | 111,035 | 131,453 | 340,746 | 153,226 | 120,005 | 309,633 | 353,313 | 116,896 | 133,535 | 552,208 | 2,743,946 | 3,184,646 | 3,750,496 |
| | Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Rental of facilities and equipment | 24,945 | 27,755 | 86,177 | 1,737 | 19,262 | 19,817 | 28,933 | 147,254 | 9,829 | 28,022 | 8,794 | 8,149 | 410,674 | 431,133 | 452,689 |
| | Interest earned - external investments | - | 5,611 | 2,567 | 36,011 | 1,906 | 7,431 | 69,949 | 21,418 | 62,278 | 831,761 | 38,017 | 220,050 | 1,297,000 | 1,361,850 | 1,429,943 |
| | Interest earned - outstanding debtors | 388 | 386 | 384 | 382 | 380 | 378 | 376 | 373 | 371 | 369 | 367 | (853) | 3,300 | 3,465 | 3,638 |
| | Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Fines | 4 | 21 | 20 | 4 | 838 | 393 | 3,248 | 392 | 803 | 1,084 | 259 | 5,165 | 12,230 | 12,842 | 13,484 |
| | Licences and permits | 1,415 | 84 | 308 | 3,937 | 742 | 238 | 378 | 273 | 560 | 1,135 | 784 | (2,435) | 7,420 | 7,791 | 8,181 |
| | Agency services | 8,291 | 3,277 | 5,122 | 8,353 | 5,466 | 9,715 | 6,310 | 4,624 | 8,375 | 7,371 | 7,306 | 22,789 | 97,000 | 101,850 | 106,943 |
| | Transfers recognised - operational | 3,016,666 | - | - | - | 3,016,667 | - | - | 3,016,667 | - | - | - | 6,856,000 | 15,906,000 | 15,167,834 | 16,266,348 |
| | Other revenue | 56,628 | 22,382 | 34,983 | 57,046 | 37,333 | 66,352 | 43,096 | 31,580 | 57,201 | 50,344 | 49,895 | 612,516 | 1,119,356 | 1,220,400 | 1,321,474 |
| Cash Receipts by Source | | 3,843,944 | 1,823,277 | 1,077,395 | 1,090,879 | 4,941,906 | 1,688,956 | 833,774 | 5,104,675 | 2,120,323 | 1,579,370 | 820,460 | 12,783,116 | 37,708,074 | 40,694,115 | 45,315,313 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | |
| | Transfer receipts - capital | 2,000,000 | - | - | - | 3,000,000 | - | - | 4,574,000 | - | - | - | - | 9,574,000 | 10,099,000 | 10,683,000 |
| | Contributions recognised - capital & Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Decrease (increase) in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Decrease (increase) other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Receipts by Source | | 5,843,944 | 1,823,277 | 1,077,395 | 1,090,879 | 7,941,906 | 1,688,956 | 833,774 | 5,104,675 | 6,694,323 | 1,579,370 | 820,460 | 12,783,116 | 47,282,074 | 50,793,115 | 55,998,313 |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| | Employee related costs | 638,389 | 838,634 | 772,126 | 874,756 | 769,317 | 995,869 | 774,079 | 793,315 | 995,869 | 1,751,182 | 802,609 | 1,973,827 | 11,979,972 | 13,327,950 | 14,623,090 |
| | Remuneration of councillors | 119,700 | 118,523 | 123,231 | 118,523 | 119,701 | 117,815 | 328,616 | 147,710 | 148,973 | 148,973 | 148,973 | 240,250 | 1,880,988 | 2,035,395 | 2,238,932 |
| | Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Bulk purchases - Electricity | 471,680 | 602,495 | 1,065,334 | 567,858 | 575,437 | 572,633 | 588,966 | 608,182 | 572,209 | 570,801 | 594,842 | 209,598 | 7,000,035 | 8,970,602 | 11,033,137 |
| | Bulk purchases - Water & Sewer | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Other materials | 6,197 | 32,839 | 46,507 | 27,888 | 32,695 | 53,330 | 65,146 | 34,513 | 15,386 | 16,775 | 38,689 | 9,235 | 379,200 | 398,311 | 418,235 |
| | Contracted services | 7,002 | 37,107 | 52,551 | 31,512 | 36,944 | 60,261 | 73,612 | 38,998 | 17,385 | 18,955 | 43,717 | 10,435 | 428,479 | 452,913 | 482,052 |
| | Transfers and grants | 2,389,634 | - | - | - | 2,389,634 | - | - | - | 2,389,634 | - | - | - | 7,168,903 | 7,953,903 | 8,832,903 |
| | Other expenditure | 544,228 | 892,588 | 841,207 | 983,953 | 737,486 | 963,669 | 702,405 | 512,059 | 934,426 | 589,182 | 761,392 | 440,735 | 8,903,330 | 8,798,676 | 9,323,342 |
| | Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | 2,000 | - | 2,000 | 2,100 | 2,205 |
| Cash Payments by Type | | 4,176,831 | 2,522,186 | 2,900,956 | 2,604,490 | 4,661,214 | 2,763,577 | 2,532,824 | 2,134,777 | 5,073,883 | 3,095,868 | 2,392,222 | 2,884,080 | 37,742,907 | 41,939,850 | 46,953,896 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | |
| | Capital assets | 2,000,000 | - | - | - | 3,000,000 | - | - | 4,574,000 | - | - | - | - | 9,574,000 | 10,099,000 | 10,683,000 |
| | Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Other Cash Flows/Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Payments by Type | | 6,176,831 | 2,522,186 | 2,900,956 | 2,604,490 | 7,661,214 | 2,763,577 | 2,532,824 | 2,134,777 | 9,647,883 | 3,095,868 | 2,392,222 | 2,884,080 | 47,316,907 | 52,038,850 | 57,636,896 |
| NET INCREASE/(DECREASE) IN CASH HELD | | (332,887) | (698,909) | (1,823,561) | (1,513,611) | 280,691 | (1,074,620) | (1,699,050) | 2,969,898 | (2,953,560) | (1,516,498) | (1,571,762) | 9,899,035 | (34,834) | (1,245,735) | (1,638,583) |
| Cash/cash equivalents at the monthly year begin: | | - | (332,887) | (1,031,796) | (2,855,357) | (4,368,968) | (4,088,277) | (5,162,897) | (6,861,947) | (3,892,048) | (6,845,609) | (8,362,107) | (9,933,869) | - | (34,834) | (1,280,568) |
| Cash/cash equivalents at the monthly year end: | | (332,887) | (1,031,796) | (2,855,357) | (4,368,968) | (4,088,277) | (5,162,897) | (6,861,947) | (3,892,048) | (6,845,609) | (8,362,107) | (9,933,869) | (34,834) | (34,834) | (1,280,568) | (2,919,151) |

2.10 Contracts having future budgetary implications

In terms of the municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years).

2.11 Capital expenditure details

The following three tables present details of the municipality's capital expenditure programme, firstly on new assets, then the renewal of assets, the repair and maintenance of assets, and finally on depreciation.

MBRR SA 34a - Capital expenditure on new assets by asset class

| Description | Ref | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| R | 1 | | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 11,642,536 | - | - | 3,000,000 | 2,500,000 | 2,500,000 | - | 2,000,000 | 1,000,000 |
| Infrastructure - Road transport | | - | - | - | - | - | - | - | - | - |
| Roads, Pavements & Bridges | | | | | | | | | | |
| Storm water | | | | | | | | | | |
| Infrastructure - Electricity | | - | - | - | - | - | - | - | - | - |
| Generation | | | | | | | | | | |
| Transmission & Reticulation | | | | | | | | | | |
| Street Lighting | | | | | | | | | | |
| Infrastructure - Water | | - | - | - | - | - | - | - | - | 1,000,000 |
| Dams & Reservoirs | | | | | | | | | | 1,000,000 |
| Water purification | | | | | | | | | | |
| Reticulation | | | | | | | | | | |
| Infrastructure - Sanitation | | 11,642,536 | - | - | 3,000,000 | 2,500,000 | 2,500,000 | - | - | - |
| Reticulation | | 11,642,536 | | | | | | | | |
| Sewerage purification | | | | | 3,000,000 | 2,500,000 | 2,500,000 | | | |
| Infrastructure - Other | | - | - | - | - | - | - | - | 2,000,000 | - |
| Waste Management | | | | | | | | | | |
| Transportation | 2 | | | | | | | | | |
| Gas | | | | | | | | | | |
| Other | 3 | | | | | | | | 2,000,000 | |
| Community | | 385,479 | - | - | - | - | - | - | 100,000 | - |
| Parks & gardens | | | | | | | | | | |
| Sportsfields & stadia | | | | | | | | | | |
| Swimming pools | | | | | | | | | | |
| Community halls | | | | | | | | | | |
| Libraries | | 100,211 | | | | | | | | |
| Recreational facilities | | | | | | | | | | |
| Fire, safety & emergency | | | | | | | | | | |
| Security and policing | | | | | | | | | | |
| Buses | 7 | | | | | | | | | |
| Clinics | | | | | | | | | | |
| Museums & Art Galleries | | | | | | | | | | |
| Cemeteries | | | | | | | | | 100,000 | |
| Social rental housing | 8 | | | | | | | | | |
| Other | | 285,268 | | | | | | | | |
| Heritage assets | | 5,000 | - | - | - | - | - | - | - | - |
| Buildings | | | | | | | | | | |
| Other | 9 | 5,000 | | | | | | | | |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Housing development | | | | | | | | | | |
| Other | | | | | | | | | | |

MBRR SA 34a - Capital expenditure on new assets by asset class

| R | Description | Ref | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & | | |
|---|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------------------|------------------------|------------------------|
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| | | 1 | | | | | | | | | |
| | Other assets | | 48,764 | 709,160 | - | - | - | - | - | - | - |
| | General vehicles | | | 231,579 | | | | | | | |
| | Specialised vehicles | | | | | | | | | | |
| | Plant & equipment | | 18,714 | 137,504 | | | | | | | |
| | Computers - hardware/equipment | | 30,050 | 93,110 | | | | - | | | |
| | Furniture and other office equipment | | | 208,267 | | | | | | | |
| | Abattoirs | | | | | | | | | | |
| | Markets | | | | | | | | | | |
| | Civic Land and Buildings | | | | | | | | | | |
| | Other Buildings | | | | | | | | | | |
| | Other Land | | | | | | | | | | |
| | Surplus Assets - (Investment or Inventory) | | | | | | | | | | |
| | Other | | | 38,700 | | | | | | | |
| | Agricultural assets | | - | - | - | - | - | - | - | - | - |
| | List sub-class | | | | | | | | | | |
| | Biological assets | | - | - | - | - | - | - | - | - | - |
| | List sub-class | | | | | | | | | | |
| | Intangibles | | - | 12,639 | 193,061 | - | - | - | - | - | - |
| | Computers - software & programming | | | 12,639 | 193,061 | | | | | | |
| | Other (list sub-class) | | | | | | | | | | |
| | Total Capital Expenditure on new assets | 1 | 12,081,779 | 721,799 | 193,061 | 3,000,000 | 2,500,000 | 2,500,000 | - | 2,100,000 | 1,000,000 |
| | Specialised vehicles | | - | - | - | - | - | - | - | - | - |
| | Refuse | | | | | | | | | | |
| | Fire | | | | | | | | | | |
| | Conservancy | | | | | | | | | | |
| | Ambulances | | | | | | | | | | |

MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

| Description R | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | |
| Infrastructure | 5,634,670 | 4,529,853 | 12,017,317 | 4,892,000 | 5,392,000 | 5,392,000 | 9,574,000 | 7,999,000 | 4,000,000 |
| Infrastructure - Road transport | 2,014,166 | 1,724,789 | 4,316,907 | 2,892,000 | 5,392,000 | 5,392,000 | 9,574,000 | - | - |
| Roads, Pavements & Storm water | 2,014,166 | 1,724,789 | 4,316,907 | 2,892,000 | 5,392,000 | 5,392,000 | 9,574,000 | - | - |
| Infrastructure - Electricity Generation | - | - | 2,939,053 | - | - | - | - | - | - |
| Transmission & Reticulation | | | | | | | | | |
| Street Lighting | | | 2,939,053 | | | | | | |
| Infrastructure - Water | 3,620,504 | 567,768 | 2,036,999 | - | - | - | - | - | 2,000,000 |
| Dams & Reservoirs | | | | | | | | | |
| Water purification | | | | | | | | | |
| Reticulation | 3,620,504 | 567,768 | 2,036,999 | | | | | | 2,000,000 |
| Infrastructure - Sanitation | - | 2,237,296 | 1,346,926 | - | - | - | - | - | - |
| Reticulation | | | | | | | | | |
| Sewerage purification | | 2,237,296 | 1,346,926 | | | | | | |
| Infrastructure - Other | - | - | 1,377,431 | 2,000,000 | - | - | - | 7,999,000 | 2,000,000 |
| Waste Management | | | 1,377,431 | | | | | 7,999,000 | 2,000,000 |
| Transportation | | | | | | | | | |
| Gas | | | | | | | | | |
| Other | | | | 2,000,000 | - | | | | |
| Community | - | - | 54,072 | - | - | - | - | - | 5,683,000 |
| Parks & gardens | | | | | | | | | |
| Sportsfields & stadia | | | | | | | | | 5,683,000 |
| Swimming pools | | | | | | | | | |
| Community halls | | | | | | | | | |
| Libraries | | | 54,072 | | | | | | |
| Recreational facilities | | | | | | | | | |
| Fire, safety & emergency | | | | | | | | | |
| Security and policing | | | | | | | | | |
| Buses | | | | | | | | | |
| Clinics | | | | | | | | | |
| Museums & Art Galleries | | | | | | | | | |
| Cemeteries | | | | | | | | | |
| Social rental housing | | | | | | | | | |
| Other | | | | | | | | | |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Buildings | | | | | | | | | |
| Other | | | | | | | | | |
| Investment properties | - | - | - | - | - | - | - | - | - |
| Housing development | | | | | | | | | |
| Other | | | | | | | | | |

MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

| Description R | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure | | |
|--|------------------|------------------|-------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Other assets | - | - | 341,930 | - | - | - | - | - | - |
| General vehicles | | | | | | | | | |
| Specialised vehicles | | | | | | | | | |
| Plant & equipment | | | | | | | | | |
| Computers - hardware/equipment | | | 198,281 | | | | | | |
| Furniture and other office equipment | | | 143,649 | | | | | | |
| Abattoirs | | | | | | | | | |
| Markets | | | | | | | | | |
| Civic Land and Buildings | | | | | | | | | |
| Other Buildings | | | | | | | | | |
| Other Land | | | | | | | | | |
| Surplus Assets - (Investment or Inventory) | | | | | | | | | |
| Other | | | | | | | | | |
| Agricultural assets | - | - | - | - | - | - | - | - | - |
| List sub-class | | | | | | | | | |
| Biological assets | - | - | - | - | - | - | - | - | - |
| List sub-class | | | | | | | | | |
| Intangibles | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | | | | | | | | | |
| Other (list sub-class) | | | | | | | | | |
| Total Capital Expenditure | 5,634,670 | 4,529,853 | 12,413,318 | 4,892,000 | 5,392,000 | 5,392,000 | 9,574,000 | 7,999,000 | 9,683,000 |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Refuse | | | | | | | | | |
| Fire | | | | | | | | | |
| Conservancy | | | | | | | | | |
| Ambulances | | | | | | | | | |
| Renewal of Existing Assets | 31.8% | 86.3% | 98.5% | 62.0% | 68.3% | 68.3% | 100.0% | 79.2% | 90.6% |
| Renewal of Existing Assets | 352.0% | 189.8% | 479.8% | 145.7% | 160.6% | 160.6% | 305.4% | 221.9% | 232.2% |

MBRR SA34c - Repairs and maintenance expenditure by asset class

| R | Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & | | |
|---|---------------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| | Infrastructure | 214,849 | 125,397 | 340,311 | 350,300 | 437,800 | 309,218 | 317,000 | 335,500 | 358,392 |
| | Infrastructure - Road transport | 37,450 | 28,449 | 73,425 | 31,000 | 65,500 | 37,499 | 53,000 | 55,650 | 58,435 |
| | Roads, Pavements & Bridges | 37,450 | 28,449 | 73,425 | 31,000 | 65,500 | 37,499 | 53,000 | 55,650 | 58,435 |
| | Storm water | | | | | | | | | |
| | Infrastructure - Electricity | 99,927 | 42,394 | 160,666 | 81,500 | 81,500 | 100,712 | 91,000 | 98,050 | 109,066 |
| | Generation | | | | 3,000 | 3,000 | | | | |
| | Transmission & Reticulation | 99,927 | 42,394 | 160,666 | 78,500 | 78,500 | 100,712 | 91,000 | 98,050 | 109,066 |
| | Street Lighting | | | | | | | | | |
| | Infrastructure - Water | 55,147 | 40,421 | 55,924 | 74,000 | 114,000 | 83,093 | 85,000 | 89,400 | 93,871 |
| | Dams & Reservoirs | 3,739 | | | 35,000 | 35,000 | 83,093 | 85,000 | 89,400 | 93,871 |
| | Water purification | | | | | | | | | |
| | Reticulation | 51,408 | 40,421 | 55,924 | 39,000 | 79,000 | | | | |
| | Infrastructure - Sanitation | 5,259 | 10,373 | 16,398 | 155,800 | 155,800 | 86,060 | 80,000 | 84,000 | 88,200 |
| | Reticulation | 5,259 | 10,373 | 16,398 | 155,800 | 155,800 | 86,060 | 80,000 | 84,000 | 88,200 |
| | Sewerage purification | | | | | | | | | |
| | Infrastructure - Other | 17,066 | 3,760 | 33,898 | 8,000 | 21,000 | 1,856 | 8,000 | 8,400 | 8,820 |
| | Waste Management | | | | | | | | | |
| | Transportation | 17,066 | 3,760 | 33,898 | 8,000 | 21,000 | 1,856 | 8,000 | 8,400 | 8,820 |
| | Gas | | | | | | | | | |
| | Other | | | | | | | | | |
| | Community | 32,833 | 59,852 | 21,908 | 79,600 | 92,600 | 53,400 | 70,400 | 73,921 | 77,620 |
| | Parks & gardens | 10,570 | 7,500 | 2,977 | 22,000 | 22,000 | 16,529 | 18,600 | 19,530 | 20,506 |
| | Sportsfields & stadia | | | | | | | | | |
| | Swimming pools | 8,773 | 16,764 | 7,953 | 12,000 | 20,000 | 11,444 | 12,000 | 12,600 | 13,230 |
| | Community halls | | | | | | | | | |
| | Libraries | 5,141 | 4,651 | 3,116 | 10,500 | 10,500 | 10,653 | 12,000 | 12,600 | 13,231 |
| | Recreational facilities | | 1,713 | 2,464 | | | 5,135 | 9,500 | 9,975 | 10,475 |
| | Fire, safety & emergency | 1,033 | 273 | 120 | 4,100 | 4,100 | 1,501 | 3,000 | 3,150 | 3,308 |
| | Security and policing | 2,289 | 19,316 | 1,571 | 26,000 | 26,000 | 2,049 | 3,300 | 3,465 | 3,639 |
| | Buses | | | | | | | | | |
| | Clinics | 1,203 | 6,681 | 310 | 3,000 | 3,000 | 579 | 3,000 | 3,150 | 3,308 |
| | Museums & Art Galleries | 1,192 | | 980 | | | 1,963 | 4,000 | 4,200 | 4,410 |
| | Cemeteries | 2,632 | 2,954 | 2,417 | 2,000 | 7,000 | 3,548 | 5,000 | 5,251 | 5,513 |
| | Social rental housing | | | | | | | | | |
| | Other | | | | | | | | | |
| | Heritage assets | - | - | - | 4,000 | 4,000 | - | - | - | - |
| | Buildings | | | | 4,000 | 4,000 | | | | |
| | Other | | | | | | | | | |
| | Investment properties | - | - | - | - | - | - | - | - | - |
| | Housing development | | | | | | | | | |
| | Other | | | | | | | | | |

MBRR SA34c - Repairs and maintenance expenditure by asset class

| Description R | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Other assets | 429,494 | 268,225 | 383,685 | 336,045 | 441,045 | 396,456 | 420,279 | 441,803 | 464,275 |
| General vehicles | 101,651 | 72,338 | 79,701 | 92,400 | 172,400 | 66,980 | 70,000 | 73,500 | 77,175 |
| Specialised vehicles | 107,849 | 73,999 | 125,298 | 80,000 | 105,000 | 84,113 | 155,800 | 163,590 | 171,771 |
| Plant & equipment | 11,150 | | 15,509 | | - | 27,567 | 8,700 | 9,135 | 9,592 |
| Computers - hardware/equipment | 72,111 | 88,521 | 97,946 | 67,866 | 67,866 | 139,218 | 90,000 | 95,010 | 100,138 |
| Furniture and other office equipment | | | 10,743 | 46,779 | 46,779 | 38,513 | 46,779 | 49,118 | 51,574 |
| Abattoirs | | | | | | | | | |
| Markets | | | | | | | | | |
| Civic Land and Buildings | 136,733 | 33,367 | 54,488 | 49,000 | 49,000 | 40,066 | 49,000 | 51,450 | 54,025 |
| Other Buildings | | | | | | | | | |
| Other Land | | | | | | | | | |
| Surplus Assets - (Investment or Inventory) | | | | | | | | | |
| Other | | | | | | | | | |
| Agricultural assets | - | - | - | - | - | - | - | - | - |
| List sub-class | | | | | | | | | |
| Biological assets | - | - | - | - | - | - | - | - | - |
| List sub-class | | | | | | | | | |
| Intangibles | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | | | | | | | | | |
| Other (list sub-class) | | | | | | | | | |
| Total Repairs and Maintenance Expenditure | 677,176 | 453,474 | 745,904 | 769,945 | 975,445 | 759,075 | 807,679 | 851,224 | 900,287 |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Refuse | | | | | | | | | |
| Fire | | | | | | | | | |
| Conservancy | | | | | | | | | |
| Ambulances | | | | | | | | | |
| R&M as a % of PPE | 0.7% | 0.6% | 0.9% | 17.0% | 21.5% | 16.7% | 0.0% | 0.0% | 0.0% |
| R&M as % Operating Expenditure | 1.9% | 1.3% | 1.8% | 2.0% | 2.4% | 1.9% | 2.0% | 1.9% | 1.8% |

MBRR SA34d - Depreciation by asset class

| R | Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & | | |
|--|---------------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | | | | | | | | | |
| | Infrastructure - Road transport | 871,717 | 1,546,023 | 1,525,196 | 2,252,633 | 2,252,633 | 2,252,633 | 2,121,182 | 2,591,459 | 2,841,459 |
| | Roads, Pavements & Bridges | 295,447 | 404,847 | 379,248 | 634,150 | 884,150 | 884,150 | 752,699 | 752,699 | 752,699 |
| | Storm water | 295,447 | 404,847 | 372,127 | 634,150 | 884,150 | 884,150 | 745,571 | 745,571 | 745,571 |
| | Infrastructure - Electricity | | | 7,121 | | | | 7,128 | 7,128 | 7,128 |
| | Generation | 91,060 | 91,083 | 43,641 | 191,114 | 191,114 | 191,114 | 191,114 | 191,114 | 191,114 |
| | Transmission & Reticulation | 91,060 | 91,083 | 43,641 | 191,114 | 191,114 | 191,114 | 191,114 | 191,114 | 191,114 |
| | Street Lighting | | | | | | | | | |
| | Infrastructure - Water | 461,083 | 575,575 | 489,805 | 507,133 | 507,133 | 507,133 | 507,133 | 507,133 | 657,133 |
| | Dams & Reservoirs | 54,401 | 54,401 | | | | | | | 50,000 |
| | Water purification | | | | | | | | | |
| | Reticulation | 406,681 | 521,174 | 489,805 | 507,133 | 507,133 | 507,133 | 507,133 | 507,133 | 607,133 |
| | Infrastructure - Sanitation | 24,127 | 474,517 | 576,611 | 743,503 | 593,503 | 593,503 | 593,503 | 593,503 | 593,503 |
| | Reticulation | | | | | | | | | |
| | Sewerage purification | 24,127 | 474,517 | 576,611 | 743,503 | 593,503 | 593,503 | 593,503 | 593,503 | 593,503 |
| | Infrastructure - Other | - | - | 35,892 | 176,733 | 76,733 | 76,733 | 76,733 | 547,010 | 647,010 |
| | Waste Management | | | 35,892 | 76,733 | 76,733 | 76,733 | 76,733 | 547,010 | 647,010 |
| | Transportation | | | | 100,000 | - | - | | | |
| | Gas | | | | | | | | | |
| | Other | | | | | | | | | |
| Community | | | | | | | | | | |
| | Parks & gardens | 95,579 | 95,579 | 102,396 | 101,069 | 101,069 | 101,069 | 102,677 | 102,677 | 417,532 |
| | Sportsfields & stadia | 1,764 | 1,764 | 1,369 | | - | - | 1,373 | 1,373 | 1,373 |
| | Swimming pools | | | | | | | | | 314,855 |
| | Community halls | | | | | | | | | |
| | Libraries | 11,870 | 11,870 | 27,813 | 27,813 | 27,813 | 27,813 | 27,889 | 27,889 | 27,889 |
| | Recreational facilities | 81,945 | 81,945 | 42,581 | 42,581 | 42,581 | 42,581 | 42,698 | 42,698 | 42,698 |
| | Fire, safety & emergency | | | | | | | | | |
| | Security and policing | | | | | | | | | |
| | Buses | | | | | | | | | |
| | Clinics | | | 15,033 | 15,075 | 15,075 | 15,075 | 15,075 | 15,075 | 15,075 |
| | Museums & Art Galleries | | | 15,000 | 15,000 | 15,000 | 15,000 | 15,041 | 15,041 | 15,041 |
| | Cemeteries | | | 600 | 600 | 600 | 600 | 602 | 602 | 602 |
| | Social rental housing | | | | | | | | | |
| | Other | | | | | | | | | |
| Heritage assets | | | | | | | | | | |
| | Buildings | - | - | - | - | - | - | - | - | - |
| | Other | | | | | | | | | |
| Investment properties | | | | | | | | | | |
| | Housing development | - | - | - | 12 | 12 | 12 | 12 | 12 | 12 |
| | Other | | | | 12 | 12 | 12 | 12 | 12 | 12 |

MBRR SA34d - Depreciation by asset class

| Description R | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Other assets | 632,848 | 742,571 | 917,055 | 948,199 | 948,199 | 948,199 | 831,402 | 831,402 | 831,402 |
| General vehicles | 261,308 | 394,193 | 392,777 | 355,428 | 355,428 | 355,428 | 355,353 | 355,353 | 355,353 |
| Specialised vehicles | 34,240 | 34,755 | 43,847 | 43,060 | 43,060 | 43,060 | 43,135 | 43,135 | 43,135 |
| Plant & equipment | 119,439 | 112,760 | 156,958 | 115,590 | 115,590 | 115,590 | 124,049 | 124,049 | 124,049 |
| Computers - hardware/equipment | 49,838 | 28,537 | 58,366 | 57,346 | 57,346 | 57,346 | 83,139 | 83,139 | 83,139 |
| Furniture and other office equipment | 92,933 | 95,246 | 145,887 | 132,520 | 132,520 | 132,520 | 114,166 | 114,166 | 114,166 |
| Abattoirs | | | | | | | | | |
| Markets | | | | | | | | | |
| Civic Land and Buildings | 75,090 | 77,080 | 119,220 | 244,254 | 244,254 | 244,254 | 111,559 | 111,559 | 111,559 |
| Other Buildings | | | | | | | | | |
| Other Land | | | | | | | | | |
| Surplus Assets - (Investment or Inventory) | | | | | | | | | |
| Other | | | | | | | | | |
| Agricultural assets | - | - | - | - | - | - | - | - | - |
| List sub-class | | | | | | | | | |
| Biological assets | - | - | - | - | - | - | - | - | - |
| List sub-class | | | | | | | | | |
| Intangibles | 450 | 1,988 | 42,770 | 42,770 | 42,770 | 42,770 | 67,552 | 67,552 | 67,552 |
| Computers - software & programming | 450 | 1,988 | 42,770 | 42,770 | 42,770 | 42,770 | 67,552 | 67,552 | 67,552 |
| Other (list sub-class) | | | | | | | | | |
| Total Depreciation | 1,600,594 | 2,386,161 | 2,587,417 | 3,357,000 | 3,357,000 | 3,357,000 | 3,135,177 | 3,605,454 | 4,170,309 |
| Specialised vehicles | 34,240 | 34,755 | 43,847 | 43,060 | 43,060 | 43,060 | 43,135 | 43,135 | 43,135 |
| Refuse | 31,092 | 31,092 | 40,579 | 40,616 | 40,616 | 40,616 | 40,691 | 40,691 | 40,691 |
| Fire | 3,148 | 3,664 | 3,268 | 2,444 | 2,444 | 2,444 | 2,444 | 2,444 | 2,444 |
| Conservancy | | | | | | | | | |
| Ambulances | | | | | | | | | |

MBRR SA35 - Future financial implications of the capital budget

| Vote Description R | 2012/13 Medium Term Revenue & Expenditure Framework | | | Forecasts | | | |
|---|---|---------------------------|---------------------------|---------------------|---------------------|---------------------|------------------|
| | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 | Forecast 2014/15 | Forecast 2015/16 | Forecast 2016/17 | Present value |
| Capital expenditure | | | | | | | |
| EXECUTIVE AND COUNCIL | - | - | - | | | | |
| BUDGET AND TREASURY OFFICE | - | 2,000,000 | - | | | | |
| CORPORATE SERVICES | - | - | - | | | | |
| PLANNING AND DEVELOPMENT | - | - | - | | | | |
| HEALTH | - | - | - | | | | |
| COMMUNITY AND SOCIAL SERVICES | - | 100,000 | - | | | | |
| HOUSING | - | - | - | | | | |
| PUBLIC SAFETY | - | - | - | | | | |
| SPORT AND RECREATION | - | - | 5,683,000 | | | | |
| ENVIRONMENTAL PROTECTION | - | - | - | | | | |
| SOLID WASTE MANAGEMENT | - | 7,999,000 | 2,000,000 | | | | |
| WASTE WATER MANAGEMENT | - | - | - | | | | |
| ROAD TRANSPORT | 9,574,000 | - | - | | | | |
| WATER | - | - | 3,000,000 | | | | |
| ELECTRICITY | - | - | - | | | | |
| Total Capital Expenditure | 9,574,000 | 10,099,000 | 10,683,000 | - | - | - | - |
| Future operational costs by vote | | | | | | | |
| EXECUTIVE AND COUNCIL | - | - | - | | | | |
| BUDGET AND TREASURY OFFICE | 147,000 | 154,860 | 162,983 | | | | |
| CORPORATE SERVICES | 46,779 | 49,118 | 51,574 | | | | |
| PLANNING AND DEVELOPMENT | - | - | - | | | | |
| HEALTH | 3,000 | 3,150 | 3,308 | | | | |
| COMMUNITY AND SOCIAL SERVICES | 21,000 | 22,051 | 23,154 | | | | |
| HOUSING | - | - | - | | | | |
| PUBLIC SAFETY | 6,300 | 6,615 | 6,947 | | | | |
| SPORT AND RECREATION | 40,100 | 42,105 | 44,211 | | | | |
| ENVIRONMENTAL PROTECTION | - | - | - | | | | |
| SOLID WASTE MANAGEMENT | 8,700 | 9,135 | 9,592 | | | | |
| WASTE WATER MANAGEMENT | 235,800 | 247,590 | 259,971 | | | | |
| ROAD TRANSPORT | 123,000 | 129,150 | 135,610 | | | | |
| WATER | 85,000 | 89,400 | 93,871 | | | | |
| ELECTRICITY | 91,000 | 98,050 | 109,066 | | | | |
| Total future operational costs | 807,679 | 851,224 | 900,287 | - | - | - | - |
| Future revenue by source | | | | | | | |
| Property rates | | | | | | | |
| Property rates - penalties & collection charges | | | | | | | |
| Service charges - electricity revenue | | | | | | | |
| Service charges - water revenue | | | | | | | |
| Service charges - sanitation revenue | | | | | | | |
| Service charges - refuse revenue | | | | | | | |
| Service charges - other | | | | | | | |
| Rental of facilities and equipment | | | | | | | |
| Total future revenue | - | - | - | - | - | - | - |
| Net Financial Implications | 10,381,679 | 10,950,224 | 11,583,287 | - | - | - | - |

MBRR SA36 - Detailed capital budget per municipal vote

| Municipal Vote/Capital project | | | | Individually Approved | | | GPS co-ordinates | | Prior year outcomes | | 2012/13 Medium Term Revenue & Expenditure Framework | | | Project information | |
|--------------------------------|--|-------------------|--------------------|--------------------------|---------------------------------|----------------------------|------------------|------------------------------|-------------------------------|-------------------------|---|---------------------------|---------------------------|---------------------|-------------------|
| R | Program/Project description | Project number | IDP Goal code 2 | 6 | Asset Class 3 | Asset Sub-Class3 | 5 | Total Project Estimate | Audited Outcome 2010/11 | Current Year 2011/12 | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 | Ward location | New or renewal |
| Parent municipality: | | | | | | | | | | | | | | | |
| Road Transport | Upgrade of streets - Bonteheuwel | 4615 | A | | Infrastructure - Road transport | Roads, Pavements & Bridges | | | 1,687,565 | | 9,574,000 | | | 2 | Renewal |
| | Upgrade of streets - Somerblom Street | 4615 | A | | | | | | 446,606 | | | | | 4 | Renewal |
| | Upgrade of streets - Kokerboom Road | 4615 | A | | | | | | 1,345,023 | | | | | 4 | Renewal |
| | Upgrade of streets - Graaustbos Street | 4615 | A | | | | | | 522,920 | | | | | 3 | Renewal |
| | Upgrade of streets - Karooibos Street | 4615 | A | | | | | | 153,494 | | | | | 3 | Renewal |
| | Upgrade of streets - Melkbos Street | 4615 | A | | | | | | 161,299 | | | | | 3 | Renewal |
| | Upgrade of streets | 4615 | A | | | | | | | 5,392,000 | | | | 2 | Renewal |
| | Upgrade of streets | 4616 | A | | | | | | | | | | | 3 | Renewal |
| | Upgrade of streets | 4617 | A | | | | | | | | | | | 4 | Renewal |
| Electricity | Upgrade of network town | 6414 | A | | | Transmission & Retiulation | | | | | | | | 1 | Renewal |
| | Change to pre-paid meters | 6415 | A | | | | | | | | | | | 1 | Renewal |
| | High mast lighting - Riverside | 6422 | A | | | Street Lighting | | | 183,691 | | | | | 1 | New |
| | High mast lighting - Sports field | 6422 | A | | | | | | 183,691 | | | | | 1 | New |
| | High mast lighting - River bridge | 6422 | A | | | | | | 183,691 | | | | | 1 | New |
| | High mast lighting - De Bult | 6422 | A | | | | | | 183,691 | | | | | 1 | New |
| | High mast lighting - Old scheme | 6422 | A | | | | | | 183,691 | | | | | 1 | New |
| | High mast lighting - Bonteheuwel 1 | 6422 | A | | | | | | 183,691 | | | | | 2 | New |
| | High mast lighting - Bonteheuwel 2 | 6422 | A | | | | | | 183,691 | | | | | 2 | New |
| | High mast lighting - Bonteheuwel 3 | 6422 | A | | | | | | 183,691 | | | | | 2 | New |
| | High mast lighting - Bonteheuwel 4 | 6422 | A | | | | | | 183,691 | | | | | 2 | New |
| | High mast lighting - Bonteheuwel 5 | 6422 | A | | | | | | 183,691 | | | | | 2 | New |
| | High mast lighting - Vosburg | 6422 | A | | | | | | 183,691 | | | | | 3 | New |
| | High mast lighting - Vanwyksvlei 1 | 6422 | A | | | | | | 183,691 | | | | | 4 | New |
| | High mast lighting - Vanwyksvlei 2 | 6422 | A | | | | | | 183,691 | | | | | 4 | New |
| | High mast lighting - Vanwyksvlei 3 | 6422 | A | | | | | | 183,691 | | | | | 4 | New |
| | High mast lighting - Vanwyksvlei 4 | 6422 | A | | | | | | 183,691 | | | | | 4 | New |
| | High mast lighting - Vanwyksvlei 5 | 6422 | A | | | | | | 183,691 | | | | | 4 | New |
| Water | Upgrade of water network - De Bult | 6612 | A | | | Retiulation | | | 1,528,395 | | | | | 1 | New |
| | Upgrade of water network | 6613 | A | | | | | | | | | | | 4 | Renewal |
| | Upgrade of water network | 6614 | A | | | | | | | | | | 2,000,000 | 1 | Renewal |
| | Erection of reservoir - Vanwyksvlei | 6813 | A | | | | | | 414,085 | | | | 1,000,000 | 3 | New |
| | Fencing of Reservoir | 6813 | A | | | | | | 94,519 | | | | | 3 | New |
| Waste Water Management | Oxidation dam - Vanwyksvlei | 5416 | A | | | Sewerage purification | | | 170,600 | | | | | 3 | New |
| | Drying bed - Vanwyksvlei | 5413 | A | | | | | | 248,146 | | | | | 3 | Renewal |
| | Septic tank - Vanwyksvlei | 5422 | A | | | | | | 232,636 | | | | | 3 | Renewal |
| | Fencing of waste water treatment works - Vanwyksvlei | 5422 | A | | | | | | 166,630 | | | | | 3 | |
| | Upgrade of sewerage network | 5412 | A | | | | | | 528,914 | | | | | 1 | |
| | Upgrade oxidation ponds | 5423 | A | | | | | | | 2,500,000 | | | | 3 | New |

MBRR SA36 - Detailed capital budget per municipal vote

| Municipal Vote/Capital project | Program/Project description | Project number | IDP Goal code 2 | Individually Approved 6 | Asset Class 3 | Asset Sub-Class3 | originates 5 | Total Project Estimate | Prior year outcomes | | 2012/13 Medium Term Revenue & Expenditure Framework | | | Project information | |
|--------------------------------|--|----------------|-----------------|-------------------------|-----------------|--------------------------------------|--------------|------------------------|-------------------------|----------------------|---|------------------------|------------------------|---------------------|----------------|
| | | | | | | | | | Audited Outcome 2010/11 | Current Year 2011/12 | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 | Ward location | New or renewal |
| Solid Waste Management | Landfill site office container - Vanwyksvlei | 5313 | A | | | Waste Management | | | 290,189 | | | | | 4 | Renewal |
| | Fencing of landfill site - Vanwyksvlei | 5314 | A | | | | | | 375,311 | | | | | 4 | Renewal |
| | Landfill site office container - Vosburg | 5313 | A | | | | | | 542,960 | | | | | 3 | |
| | Fencing of landfill site - Vosburg | 5314 | A | | | | | | 168,971 | | | | | 3 | |
| | Upgrade refuse sites | 5315 | A | | | | | | | | | 7,999,000 | 2,000,000 | 1 | Renewal |
| Water | Water services plan | 6815 | A | | | | | | | | | | | 1 | Renewal |
| | Water services plan | 6816 | A | | | | | | | | | | | 3 | Renewal |
| | Water services plan | 6817 | A | | | | | | | | | | | 4 | Renewal |
| Budget and Treasury | Surface of runway | 5212 | A | | | | | | | | | 2,000,000 | | 1 | Renewal |
| Sport and Recreation | Upgrade of sports field | 3812 | A | | Community | Sportsfields & stadia | | | | | | | 4,500,000 | 1 | Renewal |
| | Upgrade of sports field | 3813 | A | | | | | | | | | | 1,163,000 | 4 | Renewal |
| Budget and Treasury | Purchase of hall | 3013 | A | | | Community halls | | | | | | | | 1 | Renewal |
| | Purchase of hall | 3015 | A | | | | | | | | | | | 1 | New |
| Community and Social Services | Fencing of library | 1613 | A | | | Libraries | | | 54,072 | | | | | 1 | New |
| Budget and Treasury | Abolition facilities for hawkers | 3016 | D | | | Recreational facilities | | | | | | | | 1 | New |
| | Abolition facilities for hawkers | 3017 | A | | | | | | | | | | | 3 | New |
| | Abolition facilities for hawkers | 3018 | A | | | | | | | | | | | 4 | New |
| Community and Social Services | Lay out of cemetery | 212 | A | | | Cemeteries | | | | | | 100,000 | | 4 | New |
| Road Transport | Public transport plan | 5012 | E | | | Transportation | | | | | | | | 1 | New |
| Community and Social Services | Purchase of horse cart | 3212 | D | | Heritage Assets | Other | | | | | | | | 1 | New |
| Road Transport | Purchase of vehicles | 3612 | A | | Other Assets | General vehicles | | | | | | | | 1 | New |
| | Purchase of vehicles | 3613 | A | | | | | | | | | | | 1 | New |
| Waste Water Management | Purchase of sanitation truck | 5424 | A | | | Specialised vehicles - Refuse | | | | | | | | 1 | New |
| | Purchase of LDV | | | | | | | | | | | | | | |
| Public Safety | Purchase of vehicles | 1812 | E | | | | | | | | | | | 1 | New |
| Road Transport | Purchase of tools | 3614 | A | | | Plant & equipment | | | | | | | | 1 | New |
| Electricity | Purchase of tools | 6011 | A | | | | | | | | | | | 1 | New |
| Community and Social Services | Purchase of equipment | 1611 | D | | | | | | | | | | | | |
| Budget and Treasury | Purchase of computers | 4411 | A | | | Computers - hardware/equipment | | | 198,281 | | | | | 1 | New |
| | | | | | | Computers - software & programming | | | 193,061 | | | | | | |
| | | | | | | Furniture and other office equipment | | | 143,649 | | | | | | |
| Community and Social Services | Survey of land | 2816 | A | | | Other Land | | | | | | | | 1 | New |
| | Revaluation of game | 3411 | D | | | Other | | | | | | | | | |
| Total Capital expenditure | | - | | | | | | | 12,606,379 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 | 9 | - |

MBRR SA37 - Projects delayed from previous financial year

The municipality has no projects that will be delayed from the previous year.

2.12 Annual budgets and SDBIP's - internal departments

Table 15 Executive and Council - operating revenue by source, expenditure by type and total capital expenditure

| Description Compliance R | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|--|-------------------|--------------------|-------------------|----------------------|-------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Revenue By Source | | | | | | | | | |
| Interest earned - external investments | 1,667,689 | 1,743,469 | 1,115,642 | 1,297,000 | 1,297,000 | 1,214,554 | 1,297,000 | 1,361,850 | 1,429,943 |
| Interest earned - outstanding debtors | 4,650 | 4,336 | 4,009 | 3,300 | 3,300 | 3,300 | 3,300 | 3,465 | 3,638 |
| Fines | 13,520 | 18,850 | 18,180 | 12,000 | 12,000 | 13,000 | 12,000 | 12,600 | 13,230 |
| Transfers recognised - operational | 18,861,516 | 11,514,181 | 19,117,150 | 10,903,043 | 10,903,043 | 10,903,043 | 12,035,903 | 12,462,903 | 13,645,903 |
| Other revenue | 4,648 | 2,097 | 1,912 | 1,466 | 2,204,603 | 2,205,078 | 1,466 | 1,540 | 1,617 |
| Total Revenue (excluding capital transfers and contributions) | 20,552,023 | 13,282,933 | 20,256,893 | 12,216,809 | 14,419,946 | 14,338,975 | 13,349,669 | 13,842,358 | 15,094,331 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 1,297,828 | 2,267,615 | 1,200,004 | 1,777,398 | 1,777,398 | 1,452,252 | 1,736,042 | 1,951,135 | 2,153,526 |
| Remuneration of councillors | 1,024,365 | 1,273,038 | 1,597,732 | 1,801,038 | 1,801,038 | 1,783,060 | 1,880,988 | 2,035,395 | 2,238,932 |
| Debt impairment | - | 894,743 | 167,488 | 225,000 | 225,000 | 225,000 | 225,000 | 236,250 | 248,063 |
| Transfers and grants | 4,324,209 | 5,733,259 | 6,888,136 | 7,259,043 | 7,259,043 | 7,259,043 | 7,168,903 | 7,953,903 | 8,832,903 |
| Other expenditure | 14,319,683 | 6,537,888 | 8,987,391 | 4,072,385 | 4,329,385 | 5,736,080 | 4,735,998 | 4,166,363 | 4,297,702 |
| Total Expenditure | 20,966,085 | 16,706,543 | 18,840,751 | 15,134,864 | 15,391,864 | 16,455,435 | 15,746,931 | 16,343,046 | 17,771,126 |
| Surplus/(Deficit) | (414,062) | (3,423,610) | 1,416,141 | (2,918,055) | (971,918) | (2,116,460) | (2,397,262) | (2,500,688) | (2,676,795) |
| Transfers recognised - capital | 17,267,755 | 5,205,223 | 8,770,143 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| Surplus/(Deficit) after capital transfers & contributions | 16,853,693 | 1,781,613 | 10,186,284 | 4,973,945 | 6,920,082 | 5,775,540 | 7,176,738 | 7,598,312 | 8,006,205 |
| Capital expenditure | 17,267,755 | 5,205,223 | 8,770,143 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |

Table 16 Budget and treasury - operating revenue by source, expenditure by type and total capital expenditure

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|--|--------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| R Compliance | | | | | | | | | |
| Revenue By Source | | | | | | | | | |
| Property rates | 2,683,429 | 3,892,838 | 3,908,466 | 3,993,222 | 3,993,222 | 3,879,860 | 4,626,502 | 5,548,511 | 5,937,763 |
| Property rates - penalties & collection charges | - | 204,870 | 248,377 | 190,000 | 190,000 | 190,000 | 190,000 | 199,500 | 209,475 |
| Rental of facilities and equipment | 408,166 | 428,939 | 425,381 | 395,530 | 395,530 | 397,380 | 396,474 | 416,298 | 437,112 |
| Interest earned - outstanding debtors | 308 | - | - | - | - | - | - | - | - |
| Licences and permits | 7,845 | 13,317 | 14,737 | 7,420 | 7,420 | 8,784 | 7,420 | 7,791 | 8,181 |
| Agency services | 88,345 | 96,122 | 105,017 | 97,000 | 97,000 | 102,963 | 97,000 | 101,850 | 106,943 |
| Transfers recognised - operational | - | 105,000 | 726,279 | 1,735,249 | 1,735,249 | 1,735,249 | 2,891,389 | 1,726,223 | 1,641,737 |
| Other revenue | 189,856 | 894,876 | 2,050,888 | 903,145 | 903,145 | 903,228 | 1,103,145 | 1,203,302 | 1,303,467 |
| Total Revenue (excluding capital transfers and contributions) | 3,414,433 | 5,635,963 | 7,479,145 | 7,321,566 | 7,321,566 | 7,217,464 | 9,311,930 | 9,203,475 | 9,644,678 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 2,957,343 | 2,365,399 | 3,082,291 | 2,725,710 | 2,968,655 | 3,190,090 | 3,116,554 | 3,506,790 | 3,824,469 |
| Depreciation & asset impairment | 620,684 | 690,083 | 750,541 | 1,119,000 | 1,119,000 | 1,119,000 | 1,045,059 | 1,201,818 | 1,370,073 |
| Other materials | 225,910 | 124,856 | 177,069 | 57,000 | 70,000 | 41,921 | 57,000 | 59,850 | 62,845 |
| Contracted services | 13,223 | 11,975 | 9,261 | 76,366 | 156,366 | 139,218 | 90,000 | 95,010 | 100,138 |
| Other expenditure | 704,624 | 1,451,110 | 1,582,584 | 583,515 | 843,515 | 1,655,453 | 1,925,195 | 2,101,234 | 2,275,566 |
| Loss on disposal of PPE | 1,135 | - | 15,944 | - | - | - | - | - | - |
| Total Expenditure | 4,522,919 | 4,643,422 | 5,617,689 | 4,561,591 | 5,157,536 | 6,145,682 | 6,233,808 | 6,964,702 | 7,633,091 |
| Surplus/(Deficit) | (1,108,486) | 992,540 | 1,861,456 | 2,759,975 | 2,164,030 | 1,071,783 | 3,078,122 | 2,238,773 | 2,011,587 |
| Transfers recognised - capital | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (1,108,486) | 992,540 | 1,861,456 | 2,759,975 | 2,164,030 | 1,071,783 | 3,078,122 | 2,238,773 | 2,011,587 |
| Capital expenditure | - | - | - | - | - | - | - | - | - |

Table 17 Corporate services - operating revenue by source, expenditure by type and total capital expenditure

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Compliance | | | | | | | | | |
| R | | | | | | | | | |
| Revenue By Source | | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | - | - | - | - | - | - | - | - | - |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | - | 938,604 | 1,094,134 | 1,190,030 | 1,268,030 | 1,234,919 | 1,384,255 | 1,527,546 | 1,678,324 |
| Other materials | - | - | 10,743 | - | - | - | - | - | - |
| Contracted services | - | - | - | 46,779 | 46,779 | 38,513 | 46,779 | 49,118 | 51,574 |
| Other expenditure | - | 109,412 | 144,306 | 188,570 | 208,570 | 139,311 | 179,220 | 183,306 | 188,487 |
| Total Expenditure | - | 1,048,017 | 1,249,183 | 1,425,379 | 1,523,379 | 1,412,743 | 1,610,254 | 1,759,970 | 1,918,385 |
| Surplus/(Deficit) | - | (1,048,017) | (1,249,183) | (1,425,379) | (1,523,379) | (1,412,743) | (1,610,254) | (1,759,970) | (1,918,385) |
| Transfers recognised - capital | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | - | (1,048,017) | (1,249,183) | (1,425,379) | (1,523,379) | (1,412,743) | (1,610,254) | (1,759,970) | (1,918,385) |
| Capital expenditure | - | - | - | - | - | - | - | - | - |

Table 18 Health - operating revenue by source, expenditure by type and total capital expenditure

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Compliance | | | | | | | | | |
| R | | | | | | | | | |
| Revenue By Source | | | | | | | | | |
| Other revenue | - | - | 200 | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | - | - | 200 | - | - | - | - | - | - |
| Expenditure By Type | | | | | | | | | |
| Other materials | 1,203 | 6,681 | 310 | 3,000 | 3,000 | 579 | 3,000 | 3,150 | 3,308 |
| Other expenditure | 17,047 | 13,489 | 20,583 | 36,479 | 36,479 | 9,792 | 18,232 | 19,078 | 19,966 |
| Total Expenditure | 18,250 | 20,170 | 20,893 | 39,479 | 39,479 | 10,371 | 21,232 | 22,228 | 23,274 |
| Surplus/(Deficit) | (18,250) | (20,170) | (20,693) | (39,479) | (39,479) | (10,371) | (21,232) | (22,228) | (23,274) |
| Transfers recognised - capital | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (18,250) | (20,170) | (20,693) | (39,479) | (39,479) | (10,371) | (21,232) | (22,228) | (23,274) |
| Capital expenditure | - | - | - | - | - | - | - | - | - |

Table 19 Community services - operating revenue by source, expenditure by type and total capital expenditure

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|--------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Compliance R | | | | | | | | | |
| Revenue By Source | | | | | | | | | |
| Rental of facilities and equipment | 360 | 760 | 630 | 500 | 500 | 530 | 500 | 525 | 551 |
| Fines | 333 | 339 | 472 | 230 | 230 | 248 | 230 | 242 | 254 |
| Other revenue | 5,415 | 5,670 | 6,195 | 5,920 | 5,920 | 7,200 | 5,920 | 6,216 | 6,527 |
| Total Revenue (excluding capital transfers and contributions) | 6,108 | 6,769 | 7,297 | 6,650 | 6,650 | 7,978 | 6,650 | 6,983 | 7,332 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 542,365 | 620,344 | 747,722 | 824,742 | 830,742 | 778,921 | 884,771 | 978,664 | 1,073,484 |
| Other materials | 8,965 | 10,067 | 4,781 | 6,000 | 11,000 | 5,511 | 9,000 | 9,451 | 9,923 |
| Contracted services | 5,484 | 21 | 1,732 | 12,000 | 12,000 | 10,653 | 12,000 | 12,600 | 13,231 |
| Other expenditure | 112,535 | 117,363 | 139,239 | 148,477 | 165,477 | 76,014 | 79,479 | 81,192 | 83,524 |
| Total Expenditure | 669,349 | 747,794 | 893,475 | 991,219 | 1,019,219 | 871,098 | 985,250 | 1,081,907 | 1,180,162 |
| Surplus/(Deficit) | (663,241) | (741,025) | (886,178) | (984,569) | (1,012,569) | (863,120) | (978,600) | (1,074,924) | (1,172,830) |
| Transfers recognised - capital | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (663,241) | (741,025) | (886,178) | (984,569) | (1,012,569) | (863,120) | (978,600) | (1,074,924) | (1,172,830) |
| Capital expenditure | - | - | - | - | - | - | - | - | - |

Table 20 Public safety - operating revenue by source, expenditure by type and total capital expenditure

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Compliance | | | | | | | | | |
| R | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Revenue By Source | | | | | | | | | |
| Other revenue | 160 | 1,090 | 780 | 705 | 705 | 2,890 | 705 | 740 | 777 |
| Total Revenue (excluding capital transfers and contributions) | 160 | 1,090 | 780 | 705 | 705 | 2,890 | 705 | 740 | 777 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 28,123 | 10,030 | 31,274 | 38,442 | 38,442 | 33,671 | 42,487 | 46,703 | 52,219 |
| Other materials | 1,033 | 273 | 1,691 | 4,300 | 4,300 | 2,565 | 4,300 | 4,515 | 4,742 |
| Contracted services | - | - | - | 2,000 | 2,000 | 985 | 2,000 | 2,100 | 2,205 |
| Other expenditure | 12,460 | 19,944 | 36,622 | 20,709 | 50,709 | 37,009 | 22,684 | 19,456 | 21,777 |
| Total Expenditure | 41,616 | 30,246 | 69,587 | 65,451 | 95,451 | 74,230 | 71,471 | 72,774 | 80,943 |
| Surplus/(Deficit) | (41,456) | (29,156) | (68,807) | (64,746) | (94,746) | (71,340) | (70,766) | (72,034) | (80,166) |
| Transfers recognised - capital | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (41,456) | (29,156) | (68,807) | (64,746) | (94,746) | (71,340) | (70,766) | (72,034) | (80,166) |
| Capital expenditure | - | - | - | - | - | - | - | - | - |

Table 21 Sport and recreation - operating revenue by source, expenditure by type and total capital expenditure

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| Compliance | | | | | | | | | |
| R | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Revenue By Source | | | | | | | | | |
| Rental of facilities and equipment | 12,874 | 13,736 | 16,054 | 12,200 | 12,200 | 19,548 | 12,200 | 12,810 | 13,451 |
| Other revenue | 10,400 | 38,700 | 28,410 | 5,700 | 5,700 | 5,687 | 5,700 | 6,060 | 6,417 |
| Total Revenue (excluding capital transfers and contributions) | 23,274 | 52,436 | 44,464 | 17,900 | 17,900 | 25,235 | 17,900 | 18,870 | 19,868 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 166,581 | 277,230 | 333,778 | 292,118 | 379,310 | 385,177 | 385,420 | 416,288 | 455,210 |
| Other materials | 16,273 | 22,608 | 13,394 | 34,000 | 42,000 | 32,212 | 37,600 | 39,480 | 41,455 |
| Contracted services | - | 25 | - | 2,500 | 2,500 | 896 | 2,500 | 2,625 | 2,756 |
| Other expenditure | 69,430 | 75,666 | 105,338 | 126,286 | 230,786 | 168,607 | 87,969 | 71,559 | 74,006 |
| Loss on disposal of PPE | - | 3,100 | - | 2,000 | 2,000 | 2,000 | 2,000 | 2,100 | 2,205 |
| Total Expenditure | 252,284 | 378,628 | 452,510 | 456,904 | 656,596 | 588,891 | 515,489 | 532,052 | 575,632 |
| Surplus/(Deficit) | (229,010) | (326,192) | (408,046) | (439,004) | (638,696) | (563,656) | (497,589) | (513,182) | (555,764) |
| Transfers recognised - capital | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (229,010) | (326,192) | (408,046) | (439,004) | (638,696) | (563,656) | (497,589) | (513,182) | (555,764) |
| Capital expenditure | - | - | - | - | - | - | - | - | - |

Table 22 Solid waste management - operating revenue by source, expenditure by type and total capital

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Compliance | | | | | | | | | |
| R | | | | | | | | | |
| Revenue By Source | | | | | | | | | |
| Service charges - refuse revenue | - | 2,470,537 | 2,584,520 | 2,739,875 | 2,739,875 | 2,860,401 | 3,048,829 | 3,538,495 | 4,162,578 |
| Other revenue | - | 772 | 771 | 780 | 780 | 824 | 780 | 819 | 860 |
| Total Revenue (excluding capital transfers and contributions) | - | 2,471,309 | 2,585,291 | 2,740,655 | 2,740,655 | 2,861,225 | 3,049,609 | 3,539,314 | 4,163,438 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | - | 1,834,576 | 208,325 | 2,055,878 | 2,055,878 | 2,124,295 | 1,919,031 | 2,128,924 | 2,328,046 |
| Other materials | - | 9,862 | 15,509 | - | - | - | - | - | - |
| Contracted services | - | - | - | 8,700 | 33,700 | 27,567 | 8,700 | 9,135 | 9,592 |
| Other expenditure | - | 323,434 | 342,910 | 415,269 | 515,269 | 313,771 | 381,194 | 405,072 | 427,574 |
| Total Expenditure | - | 2,167,873 | 566,745 | 2,479,847 | 2,604,847 | 2,465,633 | 2,308,925 | 2,543,131 | 2,765,212 |
| Surplus/(Deficit) | - | 303,436 | 2,018,546 | 260,808 | 135,808 | 395,592 | 740,684 | 996,183 | 1,398,226 |
| Transfers recognised - capital | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | - | 303,436 | 2,018,546 | 260,808 | 135,808 | 395,592 | 740,684 | 996,183 | 1,398,226 |
| Capital expenditure | - | - | - | - | - | - | - | - | - |

Table 23 Waste water management - operating revenue by source, expenditure by type and total capital

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|--------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Compliance | | | | | | | | | |
| R | | | | | | | | | |
| Revenue By Source | | | | | | | | | |
| Service charges - sanitation revenue | 3,809,413 | 1,847,553 | 1,924,834 | 2,064,882 | 2,064,882 | 2,038,987 | 2,289,697 | 2,585,211 | 3,105,596 |
| Interest earned - outstanding debtors | 798 | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 326,236 | 326,236 | 326,236 | 326,236 | 326,236 | 326,236 | 326,236 | 326,236 | 326,236 |
| Other revenue | 1,145 | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 4,137,592 | 2,173,789 | 2,251,070 | 2,391,118 | 2,391,118 | 2,365,223 | 2,615,933 | 2,911,447 | 3,431,832 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 2,159,055 | 620,343 | 2,642,017 | 904,254 | 904,254 | 646,887 | 825,186 | 914,666 | 1,000,776 |
| Depreciation & asset impairment | 489,955 | 848,039 | 918,438 | 1,119,000 | 1,119,000 | 1,119,000 | 1,045,059 | 1,201,818 | 1,394,109 |
| Other materials | 5,259 | 10,373 | 16,398 | 155,800 | 155,800 | 84,113 | 155,800 | 163,590 | 171,771 |
| Contracted services | 110,919 | 49,920 | 125,298 | 80,000 | 80,000 | 86,060 | 80,000 | 84,000 | 88,200 |
| Other expenditure | 621,091 | 376,912 | 421,800 | 498,719 | 498,719 | 269,433 | 282,530 | 303,543 | 326,213 |
| Total Expenditure | 3,386,279 | 1,905,588 | 4,123,951 | 2,757,773 | 2,757,773 | 2,205,491 | 2,388,575 | 2,667,617 | 2,981,069 |
| Surplus/(Deficit) | 751,313 | 268,201 | (1,872,881) | (366,655) | (366,655) | 159,732 | 227,358 | 243,830 | 450,763 |
| Transfers recognised - capital | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 751,313 | 268,201 | (1,872,881) | (366,655) | (366,655) | 159,732 | 227,358 | 243,830 | 450,763 |
| Capital expenditure | - | - | - | - | - | - | - | - | - |

Table 24 Road transport - operating revenue by source, expenditure by type and total capital expenditure

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|--|--------------------|--------------------|--------------------|----------------------|--------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Compliance | | | | | | | | | |
| R | | | | | | | | | |
| Revenue By Source | | | | | | | | | |
| Rental of facilities and equipment | - | 2,900 | 6,100 | 1,500 | 1,500 | 3,850 | 1,500 | 1,500 | 1,575 |
| Fines | - | - | 1,000 | - | - | - | - | - | - |
| Licences and permits | 17,820 | 4,520 | - | 6,780 | 6,780 | - | - | - | - |
| Other revenue | 1,667 | 120 | 540 | 500 | 500 | 360 | 500 | 525 | 551 |
| Total Revenue (excluding capital transfers and contributions) | 19,487 | 7,540 | 7,640 | 8,780 | 8,780 | 4,210 | 2,000 | 2,025 | 2,126 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 861,813 | 1,033,387 | 1,012,715 | 1,247,428 | 1,247,428 | 1,090,409 | 1,089,126 | 1,202,514 | 1,328,331 |
| Depreciation & asset impairment | 489,955 | 848,039 | 918,438 | 1,119,000 | 1,119,000 | 1,119,000 | 1,045,059 | 1,201,818 | 1,406,127 |
| Finance charges | 6,214 | 23,809 | - | - | - | - | - | - | - |
| Other materials | 39,739 | 41,734 | 73,603 | 21,000 | 55,500 | 19,152 | 21,000 | 22,050 | 23,153 |
| Contracted services | 77,010 | 63,430 | 79,524 | 95,500 | 95,500 | 85,327 | 102,000 | 107,100 | 112,457 |
| Other expenditure | 109,657 | 181,912 | 205,307 | 386,014 | 451,014 | 475,696 | 565,253 | 647,053 | 750,963 |
| Total Expenditure | 1,584,388 | 2,192,312 | 2,289,587 | 2,868,942 | 2,968,442 | 2,789,583 | 2,822,438 | 3,180,535 | 3,621,031 |
| Surplus/(Deficit) | (1,564,901) | (2,184,772) | (2,281,947) | (2,860,162) | (2,959,662) | (2,785,373) | (2,820,438) | (3,178,510) | (3,618,905) |
| Transfers recognised - capital | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (1,564,901) | (2,184,772) | (2,281,947) | (2,860,162) | (2,959,662) | (2,785,373) | (2,820,438) | (3,178,510) | (3,618,905) |
| Capital expenditure | - | - | - | - | - | - | - | - | - |

Table 25 Water - operating revenue by source, expenditure by type and total capital expenditure

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| Compliance | | | | | | | | | |
| R | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Revenue By Source | | | | | | | | | |
| Service charges - water revenue | 2,624,724 | 2,974,678 | 3,100,112 | 3,307,229 | 3,307,229 | 3,403,362 | 3,554,778 | 4,383,466 | 5,198,143 |
| Interest earned - outstanding debtors | 550 | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 326,236 | 326,236 | 326,236 | 326,236 | 326,236 | 326,236 | 326,236 | 326,236 | 326,236 |
| Other revenue | 340 | 260 | 140 | 440 | 440 | 90 | 440 | 462 | 485 |
| Total Revenue (excluding capital transfers and contributions) | 2,951,850 | 3,301,174 | 3,426,488 | 3,633,905 | 3,633,905 | 3,729,688 | 3,881,454 | 4,710,164 | 5,524,864 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 190,515 | 264,777 | 338,705 | 281,380 | 311,380 | 327,193 | 309,791 | 338,266 | 376,990 |
| Other materials | 55,147 | 40,421 | 55,924 | 74,000 | 114,000 | 83,093 | 85,000 | 89,400 | 93,871 |
| Other expenditure | 178,199 | 316,666 | 471,791 | 705,706 | 705,706 | 395,483 | 463,464 | 632,069 | 681,779 |
| Total Expenditure | 423,861 | 621,863 | 866,420 | 1,061,086 | 1,131,086 | 805,769 | 858,255 | 1,059,735 | 1,152,640 |
| Surplus/(Deficit) | 2,527,989 | 2,679,311 | 2,560,068 | 2,572,819 | 2,502,819 | 2,923,919 | 3,023,199 | 3,650,429 | 4,372,224 |
| Transfers recognised - capital | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 2,527,989 | 2,679,311 | 2,560,068 | 2,572,819 | 2,502,819 | 2,923,919 | 3,023,199 | 3,650,429 | 4,372,224 |
| Capital expenditure | - | - | - | - | - | - | - | - | - |

Table 26 Electricity - operating revenue by source, expenditure by type and total capital expenditure

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| Compliance | | | | | | | | | |
| R | | | | | | | | | |
| Revenue By Source | | | | | | | | | |
| Service charges - electricity revenue | 3,725,463 | 4,466,914 | 5,514,194 | 6,411,587 | 6,411,587 | 6,561,818 | 7,240,298 | 8,619,206 | 9,951,375 |
| Interest earned - outstanding debtors | 780 | 378 | - | - | - | - | - | - | - |
| Transfers recognised - operational | 326,236 | 326,236 | 326,236 | 326,236 | 326,236 | 326,236 | 326,236 | 326,236 | 326,236 |
| Other revenue | 620 | 330 | 320 | 700 | 700 | 80 | 700 | 736 | 773 |
| Total Revenue (excluding capital transfers and contributions) | 4,053,099 | 4,793,857 | 5,840,750 | 6,738,523 | 6,738,523 | 6,888,134 | 7,567,234 | 8,946,178 | 10,278,384 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 206,779 | 234,781 | 265,234 | 268,369 | 268,369 | 249,438 | 287,309 | 316,454 | 347,077 |
| Bulk purchases | 2,772,497 | 3,690,256 | 4,806,898 | 5,640,877 | 6,340,877 | 6,068,892 | 7,000,035 | 8,970,602 | 11,033,137 |
| Other materials | 99,927 | 42,394 | 144,634 | 6,500 | 6,500 | 1,862 | 6,500 | 6,825 | 7,167 |
| Contracted services | 17,084 | 18,836 | 16,032 | 84,500 | 84,500 | 98,850 | 84,500 | 91,225 | 101,899 |
| Other expenditure | 292,559 | 232,525 | 118,831 | 159,830 | 159,830 | 123,054 | 162,112 | 168,751 | 175,785 |
| Total Expenditure | 3,388,846 | 4,218,791 | 5,351,629 | 6,160,076 | 6,860,076 | 6,542,096 | 7,540,456 | 9,553,857 | 11,665,065 |
| Surplus/(Deficit) | 664,253 | 575,066 | 489,122 | 578,447 | (121,553) | 346,038 | 26,778 | (607,679) | (1,386,681) |
| Transfers recognised - capital | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 664,253 | 575,066 | 489,122 | 578,447 | (121,553) | 346,038 | 26,778 | (607,679) | (1,386,681) |
| Capital expenditure | - | - | - | - | - | - | - | - | - |

2.13 Legislation compliance status**Compliance****1. In year reporting**

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Mayor (within 10 working days) was also complied with and includes monthly published financial performance on the municipality's website.

2. Internship programme

The municipality is participating in the Municipal Financial Management Internship programme and has employed three interns undergoing training in various divisions of the Financial Services Department. They have enrolled on a course to comply with the minimum standards.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

An Audit Committee has been established and is fully functional

5. Service Delivery and Implementation Plan

The detailed SDBIP document, directly aligned and informed by the 2011/12 MTREF, has been tabled and is ready for approval by the Mayor.

6. Annual Report

The annual report is compiled in terms of the MFMA and National Treasury requirements

7. MFMA Training

MFMA training has not yet commenced.

8. Policies

An amendment of the Municipal Property Rates Regulations as published in Government Notice 363 of 27 March 2009, was announced in Government Gazette 33016 on 12 March 2010. The ratios as prescribed in the Regulations have been complied with.

2.14 Other supporting documents

MBRR Table SA1 - Supporting detail to budgeted financial performance

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | | 2012/13 Medium Term Revenue & | | |
|--|------------------|-------------------|-------------------|----------------------|-------------------|--------------------|-------------------|-------------------------------|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| R | | | | | | | | | | |
| REVENUE ITEMS: | | | | | | | | | | |
| Property rates | | | | | | | | | | |
| Total Property Rates | 2,683,429 | 3,892,838 | 3,908,466 | 3,993,222 | 3,993,222 | 3,879,860 | 3,879,860 | 4,626,502 | 5,548,511 | 5,937,763 |
| less Revenue Foregone | | | | | | | | | | |
| Net Property Rates | 2,683,429 | 3,892,838 | 3,908,466 | 3,993,222 | 3,993,222 | 3,879,860 | 3,879,860 | 4,626,502 | 5,548,511 | 5,937,763 |
| Service charges - electricity revenue | | | | | | | | | | |
| Total Service charges - electricity revenue | 3,725,463 | 4,466,913 | 5,514,194 | 6,411,587 | 6,411,587 | 6,561,818 | 6,561,818 | 7,240,298 | 8,619,206 | 9,951,375 |
| less Revenue Foregone | | | | | | | | | | |
| Net Service charges - electricity revenue | 3,725,463 | 4,466,913 | 5,514,194 | 6,411,587 | 6,411,587 | 6,561,818 | 6,561,818 | 7,240,298 | 8,619,206 | 9,951,375 |
| Service charges - water revenue | | | | | | | | | | |
| Total Service charges - water revenue | 2,624,724 | 2,974,678 | 3,100,112 | 3,307,229 | 3,307,229 | 3,403,361 | 3,403,361 | 3,554,778 | 4,383,465 | 5,198,143 |
| less Revenue Foregone | | | | | | | | | | |
| Net Service charges - water revenue | 2,624,724 | 2,974,678 | 3,100,112 | 3,307,229 | 3,307,229 | 3,403,361 | 3,403,361 | 3,554,778 | 4,383,465 | 5,198,143 |
| Service charges - sanitation revenue | | | | | | | | | | |
| Total Service charges - sanitation revenue | 3,809,413 | 1,847,552 | 1,924,834 | 2,064,882 | 2,064,882 | 2,038,986 | 2,038,986 | 2,289,697 | 2,585,211 | 3,105,596 |
| less Revenue Foregone | | | | | | | | | | |
| Net Service charges - sanitation revenue | 3,809,413 | 1,847,552 | 1,924,834 | 2,064,882 | 2,064,882 | 2,038,986 | 2,038,986 | 2,289,697 | 2,585,211 | 3,105,596 |
| Service charges - refuse revenue | | | | | | | | | | |
| Total refuse removal revenue | - | 2,470,537 | 2,584,520 | 2,739,875 | 2,739,875 | 2,860,401 | 2,860,401 | 3,048,829 | 3,538,495 | 4,162,578 |
| Total landfill revenue | | | | | | | | | | |
| less Revenue Foregone | | | | | | | | | | |
| Net Service charges - refuse revenue | - | 2,470,537 | 2,584,520 | 2,739,875 | 2,739,875 | 2,860,401 | 2,860,401 | 3,048,829 | 3,538,495 | 4,162,578 |
| Other Revenue by source | | | | | | | | | | |
| Other revenue | 214,251 | 943,914 | 2,090,155 | 919,356 | 3,122,493 | 3,125,437 | 3,125,437 | 1,119,356 | 1,220,400 | 1,321,474 |
| Total 'Other' Revenue | 214,251 | 943,914 | 2,090,155 | 919,356 | 3,122,493 | 3,125,437 | 3,125,437 | 1,119,356 | 1,220,400 | 1,321,474 |
| EXPENDITURE ITEMS: | | | | | | | | | | |
| Employee related costs | | | | | | | | | | |
| Basic Salaries and Wages | 6,560,405 | 7,659,365 | 7,795,932 | 8,146,257 | 8,590,394 | 8,053,759 | | 8,427,793 | 9,388,287 | 10,339,771 |
| Pension and UIF Contributions | 526,453 | 1,503,186 | 881,067 | 1,187,141 | 1,187,141 | 1,187,141 | | 1,345,579 | 1,479,056 | 1,624,879 |
| Medical Aid Contributions | 476,541 | 327,566 | 345,966 | 463,587 | 463,587 | 463,587 | | 478,223 | 549,139 | 584,250 |
| Overtime | - | 186,686 | 181,472 | 200,000 | 200,000 | 200,000 | | 155,000 | 155,000 | 155,000 |
| Performance Bonus | - | - | 149,143 | 202,543 | 202,543 | 202,543 | | 202,543 | 202,543 | 202,543 |
| Motor Vehicle Allowance | 283,536 | 409,308 | 417,230 | 447,666 | 447,666 | 447,666 | | 457,779 | 457,779 | 538,791 |
| Cellphone Allowance | - | - | - | - | - | - | | - | - | - |
| Housing Allowances | 900 | 5,138 | 9,797 | 17,280 | 17,280 | 17,280 | | 24,480 | 24,480 | 24,480 |
| Other benefits and allowances | 562,567 | 74,971 | 195,936 | 396,106 | 396,106 | 396,106 | | 294,181 | 417,833 | 429,522 |
| Payments in lieu of leave | - | - | - | - | - | - | | - | - | - |
| Long service awards | - | - | - | - | - | - | | - | - | - |
| Post-retirement benefit obligations | - | - | 545,169 | 545,169 | 545,169 | 545,169 | | 594,394 | 653,833 | 719,216 |
| sub-total | 8,410,402 | 10,166,220 | 10,521,712 | 11,605,749 | 12,049,886 | 11,513,251 | - | 11,979,972 | 13,327,950 | 14,618,452 |
| Less: Employees costs capitalised to PPE | | | | | | | | | | |
| Total Employee related costs | 8,410,402 | 10,166,220 | 10,521,712 | 11,605,749 | 12,049,886 | 11,513,251 | - | 11,979,972 | 13,327,950 | 14,618,452 |
| Contributions recognised - capital | | | | | | | | | | |
| List contributions by contract | | | | | | | | | | |
| Total Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Depreciation & asset impairment | | | | | | | | | | |
| Depreciation of Property, Plant & Equipment | 1,470,315 | 2,370,287 | 2,567,616 | 3,357,000 | 3,357,000 | 3,357,000 | 3,357,000 | 3,135,177 | 3,605,454 | 4,170,309 |
| Lease amortisation | | | | | | | | | | |
| Capital asset impairment | 130,279 | 15,874 | 19,801 | - | - | - | - | - | - | - |
| Depreciation resulting from revaluation of PPE | | | | | | | | | | |
| Total Depreciation & asset impairment | 1,600,594 | 2,386,161 | 2,587,417 | 3,357,000 | 3,357,000 | 3,357,000 | 3,357,000 | 3,135,177 | 3,605,454 | 4,170,309 |

MBRR Table SA1 - Supporting detail to budgeted financial performance

| Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | | 2012/13 Medium Term Revenue & | | |
|--|-------------------|------------------|-------------------|----------------------|------------------|--------------------|-------------------|-------------------------------|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| R | | | | | | | | | | |
| Bulk purchases | | | | | | | | | | |
| Electricity Bulk Purchases | 2,772,497 | 3,690,256 | 4,806,898 | 5,640,877 | 6,340,877 | 6,068,892 | 6,068,892 | 7,000,035 | 8,970,602 | 11,033,137 |
| Water Bulk Purchases | | | | | | | | | | |
| Total bulk purchases | 2,772,497 | 3,690,256 | 4,806,898 | 5,640,877 | 6,340,877 | 6,068,892 | 6,068,892 | 7,000,035 | 8,970,602 | 11,033,137 |
| Transfers and grants | | | | | | | | | | |
| Cash transfers and grants | 4,324,209 | 5,733,259 | 6,888,136 | 7,259,043 | 7,259,043 | 7,259,043 | 7,259,043 | 7,168,903 | 7,953,903 | 8,832,903 |
| Non-cash transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Total transfers and grants | 4,324,209 | 5,733,259 | 6,888,136 | 7,259,043 | 7,259,043 | 7,259,043 | 7,259,043 | 7,168,903 | 7,953,903 | 8,832,903 |
| Contracted services | | | | | | | | | | |
| List services provided by contract | 223,720 | 144,206 | 231,847 | 408,345 | 513,345 | 488,068 | 488,068 | 428,479 | 452,913 | 482,052 |
| sub-total | 223,720 | 144,206 | 231,847 | 408,345 | 513,345 | 488,068 | 488,068 | 428,479 | 452,913 | 482,052 |
| Allocations to organs of state: | | | | | | | | | | |
| Electricity | | | | | | | | | | |
| Water | | | | | | | | | | |
| Sanitation | | | | | | | | | | |
| Other | | | | | | | | | | |
| Total contracted services | 223,720 | 144,206 | 231,847 | 408,345 | 513,345 | 488,068 | 488,068 | 428,479 | 452,913 | 482,052 |
| Other Expenditure By Type | | | | | | | | | | |
| Collection costs | - | - | - | 35,000 | 35,000 | - | - | 35,000 | 35,000 | 35,000 |
| Contributions to 'other' provisions | - | - | - | - | - | - | - | - | - | - |
| Consultant fees | - | - | - | - | - | - | - | - | - | - |
| Audit fees | 746,733 | 996,135 | 901,793 | 1,110,000 | 1,110,000 | 1,009,051 | 1,009,051 | 1,220,000 | 1,342,000 | 1,476,200 |
| General expenses | 368,869 | 636,084 | 707,866 | 1,147,078 | 1,372,578 | 3,014,121 | 3,014,121 | 1,433,210 | 1,703,135 | 1,884,943 |
| Internal charges (Activity Based Costing) | 999,246 | 1,349,605 | 1,583,799 | 1,948,658 | 1,948,658 | - | - | - | - | - |
| Internal recoveries (Activity Based Costing) | -984,994 | -1,349,605 | -1,580,141 | -1,948,658 | -1,948,658 | - | - | - | - | - |
| Advertisements, printing and stationery | 111,311 | 145,995 | 144,390 | 147,000 | 177,000 | 174,463 | 174,463 | 147,000 | 154,348 | 162,060 |
| Bank charges | 62,043 | 69,486 | 85,913 | 82,282 | 82,282 | 87,830 | 87,830 | 100,376 | 110,413 | 121,454 |
| Fuel and oil | 501,589 | 375,608 | 459,841 | 460,284 | 578,284 | 570,546 | 570,546 | 580,000 | 605,624 | 632,530 |
| Insurance costs | 178,389 | 181,363 | 240,174 | 342,535 | 342,535 | 291,710 | 291,710 | 368,883 | 388,048 | 405,992 |
| Legal fees | 5,168 | 2,830 | 453 | 20,000 | 20,000 | 2,394 | 2,394 | 26,520 | 27,183 | 27,879 |
| Membership fees | 33,812 | 100,000 | 100,000 | 101,680 | 201,680 | 200,000 | 200,000 | 201,680 | 201,705 | 201,730 |
| Operating Grant Expenditure | 13,697,226 | 5,779,100 | 8,196,470 | 3,151,000 | 3,151,000 | 3,151,000 | 3,151,000 | 3,965,000 | 3,370,000 | 3,477,000 |
| Telephone and postage | 280,226 | 285,707 | 318,173 | 295,100 | 465,100 | 347,035 | 347,035 | 325,661 | 341,943 | 359,036 |
| Travel and subsistence | 437,667 | 469,645 | 523,160 | 450,000 | 660,000 | 551,551 | 551,551 | 500,000 | 519,277 | 539,518 |
| Actuarial losses | - | 702,817 | 894,809 | - | - | - | - | - | - | - |
| Total 'Other' Expenditure | 16,437,285 | 9,744,768 | 12,576,701 | 7,341,959 | 8,195,459 | 9,399,700 | 9,399,700 | 8,903,330 | 8,798,676 | 9,323,342 |
| Repairs and Maintenance | | | | | | | | | | |
| by Expenditure Item | | | | | | | | | | |
| Employee related costs | | | | | | | | | | |
| Other materials | 453,456 | 309,268 | 514,057 | 361,600 | 462,100 | 271,007 | 271,007 | 379,200 | 398,311 | 418,235 |
| Contracted Services | 223,720 | 144,206 | 231,847 | 408,345 | 513,345 | 488,068 | 488,068 | 428,479 | 452,913 | 482,052 |
| Other Expenditure | | | | | | | | | | |
| Total Repairs and Maintenance Expenditure | 677,176 | 453,474 | 745,904 | 769,945 | 975,445 | 759,075 | 759,075 | 807,679 | 851,224 | 900,287 |

MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

| Description | EXECUTIVE AND COUNCIL | BUDGET AND TREASURY OFFICE | CORPORATE SERVICES | PLANNING AND DEVELOPME NT | HEALTH | COMMUNITY AND SOCIAL | HOUSING | PUBLIC SAFETY | SPORT AND RECREATIO N | ENVIRONME NTAL PROTECTION | SOLID WASTE MANAGEME NT | WASTE WATER MANAGEME NT | ROAD TRANSPORT | WATER | ELECTRICIT Y | Total |
|--|-----------------------------|-------------------------------------|-----------------------|------------------------------------|-----------------|----------------------------|----------|------------------|-----------------------------|---------------------------------|----------------------------------|----------------------------------|--------------------|------------------|------------------|--------------------|
| Revenue By Source | | | | | | | | | | | | | | | | |
| Property rates | - | 4,626,502 | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,626,502 |
| Property rates - penalties & collection charges | - | 190,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 190,000 |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 7,240,298 | 7,240,298 |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,554,778 | - | 3,554,778 |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | 2,289,697 | - | - | - | 2,289,697 |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | 3,048,829 | - | - | - | - | 3,048,829 |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | - | 396,474 | - | - | - | 500 | - | - | 12,200 | - | - | - | 1,500 | - | - | 410,674 |
| Interest earned - external investments | 1,297,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,297,000 |
| Interest earned - outstanding debtors | 3,300 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,300 |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 12,000 | - | - | - | - | 230 | - | - | - | - | - | - | - | - | - | 12,230 |
| Licences and permits | - | 7,420 | - | - | - | - | - | - | - | - | - | - | - | - | - | 7,420 |
| Agency services | - | 97,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 97,000 |
| Transfers recognised - operational | 12,035,903 | 2,891,389 | - | - | - | - | - | - | - | - | - | 326,236 | - | 326,236 | 326,236 | 15,906,000 |
| Other revenue | 1,466 | 1,103,145 | - | - | - | 5,920 | - | 705 | 5,700 | - | 780 | - | 500 | 440 | 700 | 1,119,356 |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 13,349,669 | 9,311,930 | - | - | - | 6,650 | - | 705 | 17,900 | - | 3,049,609 | 2,615,933 | 2,000 | 3,881,454 | 7,567,234 | 39,803,084 |
| Expenditure By Type | | | | | | | | | | | | | | | | |
| Employee related costs | 1,736,042 | 3,116,554 | 1,384,255 | - | - | 884,771 | - | 42,487 | 385,420 | - | 1,919,031 | 825,186 | 1,089,126 | 309,791 | 287,309 | 11,979,972 |
| Remuneration of councillors | 1,880,988 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,880,988 |
| Debt impairment | 225,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 225,000 |
| Depreciation & asset impairment | - | 1,045,059 | - | - | - | - | - | - | - | - | - | 1,045,059 | 1,045,059 | - | - | 3,135,177 |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity Bulk Purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 7,000,035 | 7,000,035 |
| Other materials | - | 57,000 | - | - | 3,000 | 9,000 | - | 4,300 | 37,600 | - | - | 155,800 | 21,000 | 85,000 | 6,500 | 379,200 |
| Contracted services | - | 90,000 | 46,779 | - | - | 12,000 | - | 2,000 | 2,500 | - | 8,700 | 80,000 | 102,000 | - | 84,500 | 428,479 |
| Transfers and grants | 7,168,903 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 7,168,903 |
| Other expenditure | 4,735,998 | 1,925,195 | 179,220 | - | 18,232 | 79,479 | - | 22,684 | 87,969 | - | 381,194 | 282,530 | 565,253 | 463,464 | 162,112 | 8,903,330 |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | 2,000 | - | - | - | - | - | - | 2,000 |
| Total Expenditure | 15,746,931 | 6,233,808 | 1,610,254 | - | 21,232 | 985,250 | - | 71,471 | 515,489 | - | 2,308,925 | 2,388,575 | 2,822,438 | 858,255 | 7,540,456 | 41,103,084 |
| Surplus/(Deficit) | (2,397,262) | 3,078,122 | (1,610,254) | - | (21,232) | (978,600) | - | (70,766) | (497,589) | - | 740,684 | 227,358 | (2,820,438) | 3,023,199 | 26,778 | (1,300,000) |
| Transfers recognised - capital | 9,574,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9,574,000 |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 7,176,738 | 3,078,122 | (1,610,254) | - | (21,232) | (978,600) | - | (70,766) | (497,589) | - | 740,684 | 227,358 | (2,820,438) | 3,023,199 | 26,778 | 8,274,000 |

MBRR Table SA3 – Supporting detail to Statement of Financial Position

| R | Description | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | | | | 2012/13 Medium Term Revenue & | | |
|--|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-------------------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2012/13 | Budget Year +1 2013/14 | Budget Year +2 2014/15 |
| ASSETS | | | | | | | | | | | |
| <u>Call investment deposits</u> | | | | | | | | | | | |
| | Call investment deposits | 35,102,815 | 29,252,274 | 21,147,362 | | | | - | - | - | - |
| | Other current investments > 90 days | | | | | | | | | | |
| Total Call investment deposits | | 35,102,815 | 29,252,274 | 21,147,362 | - | - | - | - | - | - | - |
| <u>Consumer debtors</u> | | | | | | | | | | | |
| | Consumer debtors | 8,514,148 | 8,986,856 | 10,027,223 | 1,870,680 | 1,870,680 | 1,893,443 | 1,893,443 | 2,095,010 | 2,487,439 | 2,856,493 |
| | Less: Provision for debt impairment | (5,910,682) | (7,350,078) | (7,512,611) | (225,000) | (225,000) | (225,000) | (225,000) | (225,000) | (225,000) | (225,000) |
| Total Consumer debtors | | 2,603,466 | 1,636,778 | 2,514,612 | 1,645,680 | 1,645,680 | 1,668,443 | 1,668,443 | 1,870,010 | 2,262,439 | 2,631,493 |
| <u>Debt impairment provision</u> | | | | | | | | | | | |
| | Balance at the beginning of the year | 6,905,947 | 5,910,682 | 6,805,425 | - | - | - | - | - | - | - |
| | Contributions to the provision | | 894,743 | 167,488 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 |
| | Bad debts written off | (995,265) | | | - | - | - | - | | | |
| Balance at end of year | | 5,910,682 | 6,805,425 | 6,972,913 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 |
| <u>Property, plant and equipment (PPE)</u> | | | | | | | | | | | |
| | PPE at cost/valuation (excl. finance leases) | 101,213,523 | 78,067,621 | 90,396,496 | 7,892,000 | 7,892,000 | 7,892,000 | 7,892,000 | 9,574,000 | 10,099,000 | 10,683,000 |
| | Leases recognised as PPE | | | | | | | | | | |
| | Less: Accumulated depreciation | 10,357,062 | 6,671,089 | 9,121,613 | 3,357,000 | 3,357,000 | 3,357,000 | 3,357,000 | 3,135,177 | 3,605,454 | 4,170,309 |
| Total Property, plant and equipment (PPE) | | 90,856,461 | 71,396,532 | 81,274,883 | 4,535,000 | 4,535,000 | 4,535,000 | 4,535,000 | 6,438,823 | 6,493,546 | 6,512,691 |
| LIABILITIES | | | | | | | | | | | |
| <u>Current liabilities - Borrowing</u> | | | | | | | | | | | |
| | Short term loans (other than bank overdraft) | | | | | | | | | | |
| | Current portion of long-term liabilities | 57,746 | | | - | - | - | - | | | |
| Total Current liabilities - Borrowing | | 57,746 | - | - | - | - | - | - | - | - | - |
| <u>Trade and other payables</u> | | | | | | | | | | | |
| | Trade and other creditors | 3,102,996 | 527,960 | 902,009 | | | | - | | | |
| | Unspent conditional transfers | 16,040,469 | 13,097,173 | 3,509,447 | - | - | - | - | | | |
| | VAT | 1,969,476 | 113,670 | 146,035 | - | - | - | - | - | | |
| Total Trade and other payables | | 21,112,940 | 13,738,803 | 4,557,491 | - | - | - | - | - | - | - |
| <u>Non current liabilities - Borrowing</u> | | | | | | | | | | | |
| | Borrowing | | | | | | | | | | |
| | Finance leases (including PPP asset element) | | | | | | | | | | |
| Total Non current liabilities - Borrowing | | - | - | - | - | - | - | - | - | - | - |
| <u>Provisions - non-current</u> | | | | | | | | | | | |
| | Retirement benefits | 3,168,960 | 4,673,239 | 5,975,448 | 384,031 | 384,031 | 384,031 | 384,031 | 594,394 | 653,833 | 719,216 |
| | List other major provision items | | | | | | | | | | |
| | Refuse landfill site rehabilitation | | | | | | | | | | |
| | Other | | | | | | | | | | |
| Total Provisions - non-current | | 3,168,960 | 4,673,239 | 5,975,448 | 384,031 | 384,031 | 384,031 | 384,031 | 594,394 | 653,833 | 719,216 |
| CHANGES IN NET ASSETS | | | | | | | | | | | |
| <u>Accumulated Surplus/(Deficit)</u> | | | | | | | | | | | |
| | Accumulated Surplus/(Deficit) - opening balance | 52,719,514 | 91,211,846 | 81,200,798 | | | | | | | |
| | GRAP adjustments | | (12,657,074) | | | | | | | | |
| | Restated balance | 52,719,514 | 78,554,772 | 81,200,798 | - | - | - | - | - | - | - |
| | Surplus/(Deficit) | 17,171,904 | 2,250,836 | 10,327,741 | 4,966,000 | 4,966,000 | 4,965,999 | 4,965,999 | 8,274,000 | 7,498,999 | 7,483,000 |
| | Appropriations to Reserves | (593,308) | | | | | - | - | | | |
| | Transfers from Reserves | 48,122 | 395,191 | 242,614 | | | | | | | |
| | Depreciation offsets | | | | | | | | | | |
| | Other adjustments | 21,865,614 | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | 91,211,846 | 81,200,798 | 91,771,153 | 4,966,000 | 4,966,000 | 4,965,999 | 4,965,999 | 8,274,000 | 7,498,999 | 7,483,000 |
| <u>Reserves</u> | | | | | | | | | | | |
| | Housing Development Fund | 757,374 | 362,183 | 119,570 | - | - | - | - | | | |
| | Capital replacement | 11,347,812 | 11,347,812 | 11,347,812 | | | | | | | |
| | Capitalisation | | | | | | | | | | |
| | Government grant | | | | | | | | | | |
| | Donations and public contributions | | | | | | | | | | |
| | Self-insurance | | | | | | | | | | |
| | Other reserves (list) | | | | | | | | | | |
| | Revaluation | 39,900 | 54,450 | 54,450 | | | | | | | |
| Total Reserves | | 12,145,086 | 11,764,445 | 11,521,832 | - | - | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | | 103,356,931 | 92,965,243 | 103,292,985 | 4,966,000 | 4,966,000 | 4,965,999 | 4,965,999 | 8,274,000 | 7,498,999 | 7,483,000 |

MBRR Table SA9 – Social, economic and demographic statistics and assumptions

| Description of economic indicator | Basis of calculation | 1996 Census | 2001 Census | 2007 Survey | 2008/09 | 2009/10 | 2010/11 | Current Year 2011/12 | 2012/13 Medium Term Revenue & Expenditure Framework | | |
|---|----------------------|-------------|-------------|-------------|---------|---------|---------|----------------------|---|---------|---------|
| | | | | | Outcome | Outcome | Outcome | Original Budget | Outcome | Outcome | Outcome |
| Demographics | | | | | | | | | | | |
| Population | | | 9,488 | 9,867 | 9,867 | 9,867 | 9,867 | 9,867 | 9,867 | 9,867 | 9,867 |
| Females aged 5 - 14 | | | 1,854 | 1,841 | 1,841 | 1,841 | 1,841 | 1,841 | 1,841 | 1,841 | 1,841 |
| Males aged 5 - 14 | | | 1,865 | 1,834 | 1,834 | 1,834 | 1,834 | 1,834 | 1,834 | 1,834 | 1,834 |
| Females aged 15 - 34 | | | 2,918 | 3,120 | 3,120 | 3,120 | 3,120 | 3,120 | 3,120 | 3,120 | 3,120 |
| Males aged 15 - 34 | | | 2,851 | 3,073 | 3,073 | 3,073 | 3,073 | 3,073 | 3,073 | 3,073 | 3,073 |
| Unemployment | | | | | | | | | | | |
| Monthly household income (no. of households) | | | | | | | | | | | |
| No income | | | 22 | 239 | 239 | 239 | 239 | 239 | 239 | 239 | 239 |
| R1 - R1 600 | | | 2,209 | 1,471 | 1,471 | 1,471 | 1,471 | 1,471 | 1,471 | 1,471 | 1,471 |
| R1 601 - R3 200 | | | 169 | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 320 |
| R3 201 - R6 400 | | | | 187 | 187 | 187 | 187 | 187 | 187 | 187 | 187 |
| R6 401 - R12 800 | | | | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| R12 801 - R25 600 | | | | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| R25 601 - R51 200 | | | | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| R52 201 - R102 400 | | | | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| R102 401 - R204 800 | | | | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| R204 801 - R409 600 | | | | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| R409 601 - R819 200 | | | | | | | | | | | |
| > R819 200 | | | | | | | | | | | |
| Poverty profiles (no. of households) | | | | | | | | | | | |
| < R2 060 per household per month | | | | | | | | | | | |
| Insert description | | | | | | | | | | | |
| Household/demographics (000) | | | | | | | | | | | |
| Number of people in municipal area | | | 9,488 | 9,867 | 9,867 | 9,867 | 9,867 | 9,867 | 9,867 | 9,867 | 9,867 |
| Number of poor people in municipal area | | | 5,056 | 4,550 | 4,550 | 4,550 | 4,550 | 4,550 | 4,921 | 4,921 | 4,921 |
| Number of households in municipal area | | | 2,401 | 2,728 | 2,728 | 2,828 | 2,828 | 2,828 | 2,828 | 2,828 | 2,828 |
| Number of poor households in municipal area | | | 1,264 | 1,264 | 1,367 | 1,367 | 1,367 | 1,367 | 1,367 | 1,367 | 1,367 |
| Definition of poor household (R per month) | | | | | 1,740 | 1,880 | 2,020 | 2,280 | 2,320 | 2,360 | 2,400 |
| Housing statistics | | | | | | | | | | | |
| Formal | | | 2,319 | 2,575 | 2,658 | 2,758 | 2,758 | 2,758 | 2,758 | 2,758 | 2,758 |
| Informal | | | 82 | 153 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| Total number of households | | - | 2,401 | 2,728 | 2,728 | 2,828 | 2,828 | 2,828 | 2,828 | 2,828 | 2,828 |
| Dwellings provided by municipality | | | | | | | | | | | |
| Dwellings provided by province/s | | | | | | | | | | | |
| Dwellings provided by private sector | | | | | | | | | | | |
| Total new housing dwellings | | - | - | - | - | - | - | - | - | - | - |
| Economic | | | | | | | | | | | |
| Inflation/inflation outlook (CPIX) | | | | | 5.70% | 5.70% | 3.80% | 5.70% | 5.90% | 5.30% | 4.90% |
| Interest rate - borrowing | | | | | 10.00% | 10.00% | | | | | |
| Interest rate - investment | | | | | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 5.50% | 5.00% |
| Remuneration increases | | | | | 8.30% | 10.50% | 8.48% | 6.08% | 7.00% | 10.00% | 10.00% |
| Consumption growth (electricity) | | | | | 0.37% | 0.37% | 5.96% | 5.96% | 5.00% | 5.00% | 5.00% |
| Consumption growth (water) | | | | | 9.39% | 9.39% | 9.39% | 9.39% | 5.00% | 5.00% | 5.00% |
| Collection rates | | | | | | | | | | | |
| Property tax/service charges | | | | | 81.00% | 81.00% | 81.00% | 81.00% | 81.00% | 81.00% | 81.00% |
| Rental of facilities & equipment | | | | | 81.00% | 81.00% | 81.00% | 81.00% | 81.00% | 81.00% | 81.00% |
| Interest - external investments | | | | | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| Interest - debtors | | | | | 81.00% | 81.00% | 81.00% | 81.00% | 81.00% | 81.00% | 81.00% |
| Revenue from agency services | | | | | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |

MBRR Table SA32 – List of external mechanisms

| External mechanism | Yrs/ Mths | Period of agreement 1. | Service provided | Expiry date of service delivery agreement or contract | Monetary value of agreement 2. |
|----------------------|-----------|------------------------|------------------|---|--------------------------------|
| Name of organisation | | Number | | | R |
| Shared services | Yrs | 3 | Internal Audit | 30/06/2013 | 100,000 |
| PIMMS | Yrs | 3 | Contribution | 30/06/2013 | 100,000 |
| | | | | | |

Annexure 1

Table of property rates valuations and billing

| KAREEBERG MUNICIPALITY | | 2012-2013 | | | | | | | | | | |
|------------------------|-------------------------|------------|------------------|--------------|--------------|-----------------------|------------------------|------|------------------|------------|----------|-------------------|
| | Kategorie | Verhouding | Waardasie | Tarief | Heffing | Vrygestelde waardasie | Vrystelling R 15 000 < | | Afslag | Korting | | Totaal |
| 1 | Residensieël | 1: 1.00 | 176,743,100 | 0.0184000000 | 3,266,374.00 | 25,538,600 | 469,910 | | | | | 2,796,464.00 |
| 2 | Staat | 1: 2.00 | 20,802,800 | 0.0368000000 | 765,421.00 | 90,000 | 3,312 | 20% | 153,084.00 | | | 609,025.00 |
| 3 | Staat: Landbou | 1: 0.066 | 7,194,600 | 0.0012100000 | 8,705.00 | | | 0% | - 35.0% | 3,046.00 | 20% | 1,132.00 4,527.00 |
| 4 | Landbou | 1: 0.066 | 1,271,507,150 | 0.0012100000 | 1,538,523.00 | | | 0% | - 35.0% | 538,483.00 | | 1,000,040.00 |
| 5 | Meent | 1: 0.55 | - | 0.0101200000 | - | | | 0% | - 0% | - | | - |
| 6 | Munisipaal | 1: 1.00 | 22,276,900 | 0.0184000000 | 409,894.00 | 22,276,900 | | 100% | 409,894.00 | | | - |
| 7 | Munisipaal: Landbou | 1: 1.00 | 13,153,700 | 0.0184000000 | 242,028.00 | 13,153,700 | | 100% | 242,028.00 35.0% | - | | - |
| 8 | Schietfontein | 1: 1.00 | 165,000 | 0.0184000000 | 3,036.00 | 165,000 | | 100% | 3,036.00 | | | - |
| 9 | Kerke | 1: 1.00 | 10,287,600 | 0.0184000000 | 189,291.00 | 10,287,600 | | 100% | 189,291.00 | | | - |
| 10 | Infrastruktuur | 1: 0.25 | 837,700 | 0.0046000000 | 3,853.00 | 837,700 | | 100% | 3,853.00 | | | - |
| 11 | Weldaadorganisasies | 1: 1.00 | 2,617,200 | 0.0184000000 | 48,156.00 | 2,617,200 | | 100% | 48,156.00 | | | - |
| 12 | Meent | 1: 1.00 | 160,000 | 0.0184000000 | 2,944.00 | | | 0% | - | | | 2,944.00 |
| 13 | Meent (verhuring) | 1: 0.55 | 9,747,800 | 0.0101200000 | 98,647.00 | | | 0% | - | | | 98,647.00 |
| 14 | Meent (Boschmansberg) | 1: 0.066 | 7,752,000 | 0.0012100000 | 9,379.00 | | | 0% | - 35.0% | 3,282.00 | | 6,097.00 |
| 15 | Landbou (Dub. Hef. Cvn) | 1: | | | | | | | | | | - |
| 16 | Sportklubs | 1: 1.00 | 644,000.00 | 0.0184000000 | 11,849.00 | 644,000 | | 100% | 11,849.00 | | | - |
| | | | 1,543,889,550.00 | | 6,598,100.00 | 75,610,700 | 473,222 | | 1,061,191.00 | 544,811.00 | 1,132.00 | 4,517,744.00 |

Annexure 2

SANITATION SERVICESNightsoil

Nightsoil R95.34 per user per month per service.

Refuse

R118.12 per user per month per service.

Sewerage

R182.80 per month (Skema, Bonteheuwel)

R2,359.56 per month (Carel van Zyl)

Vacuum tanks

R133.78 per suction.

R197.12 per suction - Government.

PLUS 100% after hours

Government - R707.87 per month (School and Hospital - Carnarvon).

ACVV - R100.00 per month (Old Age Home - Carnarvon).

Municipal – R55.00 per suction.

Garden waste

R161.34 per load

ELECTRICITY

| DOMESTIC TARIFFS | | | | COMMERCIAL |
|-----------------------------------|-------------------------------------|--------------------------------------|----------------------------------|--------------|
| Domestic Block 1 0 - 50 kWh | Domestic Block 2 51 - 350 kWh | Domestic Block 3 351 - 600 kWh | Domestic Block 4 > 600 kWh | Conventional |
| (c/kWh) | (c/kWh) | (c/kWh) | (c/kWh) | (c/kWh) |
| 66 | 82 | 109 | 129 | 80 |

TELKOM booths

A monthly charge of R71.00

Availability Charges

R76.32 per month payable by the owner of each property with or without improvements who is not connected to

Municipal usage

R0.84 per kWh.

Annexure 2

WATERAvailability Charges

R22.25 per month.

R37.10 per user per month where such user is only serviced by a stand pipe.

Where no water metres are installed.: R54.30 per month.

A monthly levy of R110.38 per user PLUS

Usage

| | | | |
|-------|---|---------|---------------|
| 0 | - | 6 kl.: | R0.99 per kl. |
| 7 | - | 20 kl.: | R1.19 per kl. |
| 21 | - | 50 kl.: | R2.81 per kl. |
| Above | | 50 kl.: | R5.10 per kl. |

Municipal usage: R0.66 per kl.

NOTE: All tariffs exclude VAT.

Annexure 3

Grave monies

Adults:

| | | | |
|---|----------|----------|------------------------------------|
| Single grave | R | 100.00 | Carnarvon, Vosburg |
| Dobule grave | R | 200.00 | Carnarvon, Vosburg |
| Stacked grave | R | 200.00 | Carnarvon |
| Grave monies residents | R | 15.00 | Vanwyksvlei |
| Grave monies non bona-fide residents | R | 50.00 | Vanwyksvlei |
| Prepared grave site | R | 300.00 | Vanwyksvlei |
| Cement slabs for graves (4) | R | 60.00 | Vanwyksvlei |
| Build caskit height | R | 550.00 | Vosburg |
| Totally build out | R | 1,100.00 | Vosburg |
| Children under the age of 12 years | | | |
| Single grave | R | 65.00 | Carnarvon |
| Monumental fees | R | 25.00 | Carnarvon |
| Opening of grave | R | 30.00 | Carnarvon |
| Non bona-fide resident | plus 50% | | Carnarvon |
| Deposit for graveyard key | R | 10.00 | Carnarvon |
| Graves in heroes' acre | Free | | Carnarvon |
| Library fines - per book per week | R | 0.20 | Carnarvon, Vanwyksvlei and Vosburg |
| Kareeberg Library hall | R | 10.00 | Carnarvon |
| Halls residents | R | 50.00 | Vanwyksvlei, Vosburg |
| Halls non bona-fide residents | R | 80.00 | Vanwyksvlei, Vosburg |
| Halls - Organisations | R | 10.00 | Vanwyksvlei, Vosburg |
| Halls - Churches | R | 20.00 | Vanwyksvlei, Vosburg |
| Halls - Deposit residents | R | 50.00 | Vanwyksvlei, Vosburg |
| Halls - Deposit non-residents | R | 150.00 | Vanwyksvlei, Vosburg |
| Auction facilities | | | |
| Up to 1000 - keys included | R | 100.00 | |
| More than 1000 small stock - keys included | R | 200.00 | |
| Loading of more than 100 small stock | R | 5.00 | |
| Less than 100 stock | R | 1.00 | |
| Keydeposit | R | 5.00 | |
| Sale of gravel and sand - truck | R | 10.00 | |
| Per m3 for use outside municipal area | R | 4.00 | |
| Building plan fees - per 10m ² - minimum R30 | R | 2.50 | |
| Building plan fees - wooden structures(temporary) | R | 5.00 | |
| Valuation certificates | R | 5.00 | |
| Interest on outstanding property rates | | 1.00% | above bank overdraft rate |
| Photocopies - A4 | R | 0.50 | |
| Service fee motorvehicles | R | 61.50 | or 12% - depending on transaction |
| Duplicate registration certificate | R | 200.00 | Carnarvon |
| Temporary permits(21 days) | R | 63.75 | Carnarvon |
| Special permits(3 days) | R | 106.00 | Carnarvon |
| Application roadworthy certificate - heavy vehicle | R | 160.00 | Carnarvon |
| Application roadworthy certificate - light vehicles | R | 130.00 | Carnarvon |
| Application roadworthy certificate - motor cycles | R | 80.00 | Carnarvon |
| Issue roadworthy certificate - all other vehicles | R | 50.00 | Carnarvon |
| Issue roadworthy certificate - motor cycles | R | 25.00 | Carnarvon |
| Sale of refuse bags - per bag | R | 0.52 | or purchase cost |
| Caravan park - per day | R | 20.00 | Carnarvon and Vosburg |
| Caravan park - per week | R | 140.00 | Carnarvon and Vosburg |
| Caravan park - per month | R | 250.00 | Carnarvon and Vosburg |
| Electricity use per day | R | 2.50 | Carnarvon and Vosburg |
| Electricity - disconnection and connection fees | R | 10.00 | |
| Single phase connection | R | 450.00 | (Tripple phase to single) |
| Tripple phase connection - households | R | 750.00 | |
| Tripple phase connection - industries | R | 850.00 | |

Annexure 3

Change of single to tripple phase (consumer)

| | | |
|---|---|--------|
| - Households | R | 300.00 |
| - Industries | R | 360.00 |
| Registration certificate - electrician(Section 73)per registr | R | 3.00 |
| Registration certificate - electrician(Section 73)per renewa | R | 2.00 |
| Temporary registration certificate - electrician | R | 10.00 |
| Water - disconnection and connection fees | R | 10.00 |

| | | |
|--------------------------|---|--------|
| Water - house connection | R | 350.00 |
|--------------------------|---|--------|

Testing of meter Actual costs of SABS

| | | | |
|--|---|--------|-------------|
| Pump of drains outside Municipal area | R | 5.00 | per km plus |
| Consumer deposits | R | 800.00 | |
| Game nets - per day | R | 25.00 | |
| Concession use | R | 250.00 | |
| Application for resoning | R | 250.00 | |
| Application for deviation - up to 500 m ² | R | 50.00 | |
| Application for deviation - 500 - 750 m ² | R | 75.00 | |
| Application for deviation - larger than 750 m ² | R | 100.00 | |
| Appication for subdivision | R | 50.00 | |
| Trade lisences - only application fees - item 1 and 2 | R | 25.00 | |
| Trade lisences - only application fees - item 3 | R | 10.00 | |
| Swimming pool | R | 2.00 | |
| Grazing rights - per month (2 horses/donkeys) | R | 3.00 | |
| Administration fees - number plates | R | 5.00 | |
| Hawkers fee - per day | R | 20.00 | |
| Use of vehicle testing terain(2 hours) | R | 50.00 | |
| Stand rent | R | 5.00 | Vanwyksvlei |
| Insurance self build housing | R | 7.70 | Vanwyksvlei |
| Rent - council home - per month | R | 30.00 | Vanwyksvlei |
| Rent club house | R | 100.00 | Vosburg |
| Deposit clubhouse | R | 150.00 | Vosburg |
| Rent sports grounds | R | 50.00 | Vosburg |
| Rent - council home - per month | R | 230.00 | Vosburg |
| Rent - council hut 1 and 2 - per month | R | 32.00 | Vosburg |
| Rent - council hut 3 - per month | R | 53.00 | Vosburg |
| Rent - council hut 1 - room - per month | R | 10.00 | Vosburg |
| Faxes received | R | 6.00 | Vosburg |
| Irrigation water - per month per erf | R | 12.00 | Vosburg |
| Replacement of fuses during working hours | R | 25.00 | Vosburg |
| Replacement of fuses after hours | R | 35.00 | Vosburg |

NOTE: All tariffs exclude VAT.

2.14 Municipal manager's quality certificate

I, Zolile Elijah Dingile, municipal manager of Kareeberg Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Z.E. Dingile

Municipal Manager of Kareeberg Municipality (NC074)

Signature _____

Date _____